Standing Committee on Public Accounts

Consolidated Review Report, Whole of Government Audit Reports

Report of the Auditor-General of the Republic of Fiji – 2019 Audit Report on Economic Services Sector
Report of the Auditor-General of the Republic of Fiji – 2019 Audit Report on General Administration Sector
Report of the Auditor-General of the Republic of Fiji – 2019 Audit Report on Infrastructure Sector
Report of the Auditor-General of the Republic of Fiji – 2019 Audit Report on Social Services Sector
Report of the Auditor-General of the Republic of Fiji – Remaining 2019 Audit Report on General Administration, Social Services, Economic Services, and Infrastructure Services Sector
Report of the Auditor-General of the Republic of Fiji – 2018 – 2019 Financial Statements of Government
Report of the Auditor-General of the Republic of Fiji – 2020 & 2021 Audit Report on Economic Services Sector
Report of the Auditor-General of the Republic of Fiji – 2020 & 2021 Audit Report on General Administration Sector
Report of the Auditor-General of the Republic of Fiji – 2020 & 2021 Audit Report on Infrastructure Services Sector
Report of the Auditor-General of the Republic of Fiji – 2020 & 2021 Audit Report on Social Services Sector
Report of the Auditor-General of the Republic of Fiji – 2020 & 2021 Audit Report on Financial Statements of Government and 2020-2021 Agency Financial Statements of the Ministry of Finance
Report of the Auditor-General of the Republic of Fiji – 2022 Audit Report on Infrastructure Sector
Report of the Auditor-General of the Republic of Fiji – 2022 Audit Report on Economic Sector
Report of the Auditor-General of the Republic of Fiji – 2022 Audit Report on Social Services Sector
Report of the Auditor-General of the Republic of Fiji – 2022 Audit Report on General Administration Sector
Report of the Auditor-General of the Republic of Fiji – 2022 Financial Statements of Government and 2022 Agency Financial Statements – Ministry of Finance

PARLIAMENT OF THE REPUBLIC OF FIJI
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Table of Contents

Acronyms

BOS	**B**oard of **S**urvey
CAPEX	**C**apital **E**xpenditure
CIU	**C**onstruction **I**mplementation **U**nit
COVID-19	**C**oronavirus **D**isease 20**19**
FNDS	**F**iji **N**ational **D**igital **S**trategy
FSWF	**F**iji **S**overeign **W**ealth **F**und
FS	**F**inancial **S**tatements
FSG	**F**inancial **S**tatement of **G**overnment
FY	**F**inancial **Y**ear
FMIS	**F**inancial **M**anagement **I**nformation **S**ystem
GDP	**G**ross **D**omestic **P**roduct
IMF	**I**nternational **M**onetary **F**und
JEE	**J**ob **E**valuation **E**xercise
LPO	**L**ocal **P**urchasing **O**rder
MOA	**M**emorandum of **A**greement
NDP	**N**ational **D**evelopment **P**lan
OAG	**O**ffice of the **A**uditor-**G**eneral
OPEX	**O**perational **E**xpenditure
SDG	**S**ustainable **D**evelopment **G**oals
SIDS	**S**mall **I**sland **D**eveloping **S**tates
TMA	**T**rading and **M**anufacturing **A**ccount
VQR	**V**ehicle **Q**uarterly **R**eport

Chairperson’s Foreword

This Committee report is based on the Auditor-General of the Republic of Fiji’s consolidated Whole of Government Audit Reports for the financial years 2018–**19** through to 2021–**22** and encompassing 16 audits across all budget sectors.

The Auditor-General confirmed that the Government’s financial statements were prepared in all material respects in accordance with Section 152 (13) of the Constitution of the Republic of Fiji 2013, the Financial Management Act 2016, and the Audit Act 1969.

Across the four-year period from 2018–1**9** to 2021–**22**, the proportion of agencies receiving unmodified audit opinions increased consistently from 52% to 86% respectively, indicating stronger financial reporting and improved adherence to accounting standards. Timeliness of draft financial statement submissions and draft quality improved markedly, with 2021–**22** recording the highest proportion of good-quality drafts (94%).

However, recurring concerns particularly delays in financial statement preparation and weaknesses in internal controls such as poor record-keeping, lack of segregation of duties, and inadequate monitoring potentially expose government finances to risks of misreporting, fraud, and inefficiency requiring urgent attention from the Ministry of Finance and relevant agencies to prevent repetition in future audits.

Over the review period there have been challenges noted particularly on the onset of the pandemic (COVID-19) as Budget allocations were revised to prioritise economic recovery, infrastructure development, and social services, resulting in increased spending on social protection. As a result, there was also pressure on public debt.

All Ministries and Agencies are required to prepare annual financial statements in accordance with the Financial Management Act 2004 and other applicable laws. Permanent Secretaries and agency management are responsible for ensuring fair presentation, supported by appropriate internal controls, sound accounting policies, and reasonable estimates. The Permanent Secretary for Finance consolidates this information into the Financial Statements of Government (FSG), which disclose expenditures across major budget sectors—General Administration, Social Services, Economic Services, and Infrastructure Services—while certain costs such as pensions, gratuities, and debt charges are classified as unallowable. Other public entities, including the Office of the President, Parliament, Judiciary, and security services, are not consolidated under current Ministry of Finance policy.

Government expenditure during the FY 2021–**22** budget period was guided by restraint and reprioritisation, with measures such as zero-based budgeting, freezing public sector hiring, reviewing civil service size, slowing or re-scoping projects, and tightening operational spending. Agency performance indicators were linked to expenditure controls to ensure prudent use of resources, derive real value for money, and encourage private sector participation in infrastructure and service delivery.

In this report the committee has included a section on financial performance, a discussion on budget utilisation and the quality and effectiveness of financial reporting for Whole of Government. The Committee also observes the following:

The General Committee's review highlights persistent systemic weaknesses in financial management, supervision, and operational efficiency across government ministries and agencies. Recurring reliance on manual systems, weak supervision of accounting functions, incomplete asset records, and ongoing non-compliance with financial management requirements continue to expose potential compromise to the accuracy and transparency of government accounts.

The Committee also notes that, due to the dated nature of the report, certain issues have been identified for broader consideration, namely:

- Creation of Fiji Sovereign Wealth Fund (FSWF)
- Application of Fiji's National Digital Strategy 2025-30 (FNDS)
- Review of staff expenditure without compromising service delivery.
- Government Ministries and Agencies to exercise greater diligence and accuracy in forecasting revenue and estimating expenditure in the budget.

The Committee commends ministries and agencies that consistently achieve unmodified audit opinions and urges adoption of best practices across government. To strengthen accountability and governance, the Committee recommends linking audit outcomes and implementation of audit recommendations to the performance of Permanent Secretaries, supported by appropriate disciplinary measures including surcharges. Priority is also given to establishing an integrated whole-of-government ICT system driven by the National Digital Strategy 2025–2030, strengthening leadership induction and capacity building, recruiting qualified finance personnel, maintaining accurate asset registers, reinforcing constitutional accountability for financial management, and improving transparency and oversight of Trust Fund accounts.

The Committee noted that Fiji's 2023 Voluntary National Report indicates mixed progress on the Sustainable Development Goals. Of the 169 SDG targets, only 14% show good progress, while many require accelerated action, have regressed, or lack measurable data. Despite these challenges, Fiji is on track to achieve targets under SDG 6 (Clean Water and Sanitation) and SDG 10 (Reduced Inequalities). To improve monitoring and outcomes, the Bureau of Statistics and the Office of the Prime Minister are establishing a strengthened reporting framework to better track SDG and National Development Plan targets going forward.

Finally, the Committee extends sincere gratitude to its former members, namely the Chairperson Honourable Esrom IMMANUEL and Deputy Chairperson Honourable Sakiusa TUBUNA including the sitting Committee members for their commitment and contributions throughout the scrutiny process.

The Committee also acknowledges the dedicated support of the Public Accounts Standing Committee Secretariat, whose timely assistance greatly facilitated the review, compilation, and finalisation of this report. Their invaluable support reflects the Committee's collective effort to strengthen transparency and accountability in public financial management.

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Hon. Manoa Kamikamica
Chairperson for the Standing Committee on Public Accounts

Committee Membership

The substantive members of the Standing Committee on Public Accounts are:

Hon. Manoa KAMIKAMICA, Chairperson

Hon. Jovesa VOCEA, Deputy Chairperson

Hon. Naisa TUINACEVA, Member

Hon. Alvick MAHARAJ, Member

Hon. Hem CHAND, Member

Hon. Sachida NAND, Member

Committee Secretariat

The Committee is supported by a team of Parliament staff serving as the Committee Secretariat. These staff are appointed and delegated by the Secretary General to Parliament under Standing Order 15(3)(i) and consists of the following:

Secretariat

Ajendra A. PRATAP, Manager Committees

Aashna A. LAL, Senior Committee Clerk

Vasiti ULUINAYAU, Deputy Committee Clerk

Committee Contact Details

Address: Standing Committee on Public Accounts
Parliament of the Republic of Fiji
Government Buildings
Suva, Fiji

Phone: Landline: +679 322 5600

Web: https://www.parliament.gov.fj/committees/standing-committee-on-public-accounts/

1. Introduction

Under Standing Order 109(2)(d), the Standing Committee on Public Accounts Committee is mandated to examine the Government's accounts for each financial year together with the reports of the Auditor-General, and to review matters relating to public expenditure and related activities.

The Committee's mandate is strictly confined to assessing whether public funds are managed and accounted for in accordance with the law and does not extend to evaluating the merits of government policies.

In fulfilling this mandate, the Committee has prepared this report summarising the Whole of Government Audit Reports for the financial years 2018–**19** through to 2021–**22**, which incorporates the Financial Statements of Government for the same period, tabled in Parliament. Copies of these reports are publicly available on the Parliament website under *Parliament Business*[1].

The Committee's review focuses on the following key areas:

- The **financial performance of Government** from 2018–**19** through to 2021–**22**.
- Key **financial performance indicators**, including revenue and expenditure trends compared to prior and budget year, Operating Cost ratios, debt exposure and tax efficiency ratios.
- **Audit results**, with particular emphasis on the quality and timeliness of financial reporting.
- The **internal control environment**, including record-keeping practices, segregation of duties, and monitoring mechanisms.
- **Significant audit matters and vulnerabilities**, as highlighted in the Audit Reports.

As part of its examination, the Committee sought clarifications from relevant ministries and agencies through written submissions and direct consultations. These engagements provided updates on actions taken to address audit recommendations and reinforced the Committee's oversight role in promoting accountability, transparency, and improved financial governance.

The Office of the Auditor-General issues different types of audit opinions, as follows:

[1] Standing Committee Memberships - Parliament of the Republic of Fiji

- **Unmodified (Unqualified) Opinion** – the best outcome, confirming that financial statements are properly prepared and free from material misstatement.
- **Modified (Qualified) Opinion** – issued where errors or omissions exist but are limited and do not undermine overall reliability.
- **Adverse Opinion** – issued when misstatements are material and pervasive, meaning the financial statements do not present a true and fair view.
- **Disclaimer of Opinion** – issued when sufficient audit evidence cannot be obtained and potential misstatements may be material and pervasive.
- **Emphasis of Matter** – used to draw attention to issues fundamental to understanding the financial statements.
- **Other Matters** – used to highlight matters relevant to understanding the audit report itself.

The Whole of Government Audit Reports indicate that several ministries demonstrated consistent improvement and relatively strong performance across the review period. In particular, the **Ministry of Education, Heritage and Arts** and the **Ministry of Health and Medical Services** generally showed improving trends in the **quality of financial statements**, with a higher proportion of **unmodified audit opinions** and better adherence to reporting timelines by 2021–**22**. These ministries also demonstrated improved responsiveness to audit findings, stronger documentation practices, and greater progress in addressing historical audit issues, despite operational challenges posed by the COVID-19 pandemic.

Conversely, the Audit Reports repeatedly identified ongoing weaknesses in certain ministries and other agencies centrally managed votes. The **Ministry of Finance (Head 50 – Miscellaneous Services)** and the **Fiji Roads Authority** featured prominently due to **significant unutilised budget balances**, delays in project execution, and weaknesses in monitoring and reporting of capital expenditure. Other agencies, including the **Ministry of Agriculture**, **Ministry of Communication**, and elements of the **Fiji Police Force**, were cited for recurring issues such as poor record-keeping, manual systems, inadequate segregation of duties, project delays, and non-compliance with financial regulations. The persistence of similar findings across multiple years suggests structural capacity and control weaknesses that require sustained management attention.

Overall, while the Committee notes gradual improvements in audit outcomes and financial reporting quality across the period under review, the recurring nature of certain audit findings highlights the need for stronger internal controls, improved project execution, and sustained compliance with financial management requirements, particularly within under-performing ministries and centrally administered expenditures.

2. Committee Procedure

Standing Order 112(1)(b) provides the Standing Committee on Public Accounts with the authority to compel the production of documents, materials, or information necessary for its proceedings and deliberations.

3. Background

Between the Financial Year 2018–**19** through to 2021–**22**, Fiji's public finances were tested by significant economic and fiscal challenges, most notably the COVID-19 pandemic, which sharply reduced government revenue while increasing pressure on public expenditure. The Whole of Government Audit Reports show that revenues declined substantially in 2020 and 2021, while expenditure execution was disrupted by lockdowns, delayed projects, and emergency responses. Budget priorities in 2022 shifted towards economic recovery, social protection, and infrastructure, contributing to higher deficits and increased borrowing.

Table 3.1 below shows that in 2021–**22**, government revenue showed positive recovery, driven by well organised border re-opening strategy and indirect taxes, but remained significantly below total expenditure. Audited Whole-of-Government Financial Statements confirm that expenditure substantially exceeded revenue, resulting in a fiscal deficit of approximately $1.2 billion. While capital expenditure represented a significant share of total spending, operating expenditure alone also exceeded revenue, indicating that fiscal pressures were broad-based rather than driven solely by capital investment.

Table 3.1 Total Revenue and Expenditure 2018–19 to 2021–22

($Million)	2018–19	2019–20	2020–21	2021–22
Total Revenue	**3,183**	**2,717.1**	**2,143**	**2,190.8**
% of GDP	27.7	25.5	23.6	21.7
Tax Revenue	**2,819.7**	**2,1940**	**1,412.6**	**1,692.0**
% of GDP	24.5	20.6	15.5	16.8
Non-tax Revenue	**297.4**	**523.1**	**730.4**	**498.8**
% of GDP	2.59	4.9	8	4.9
Expenditure	**3,600.3**	**3,353.5**	**3,190.3**	**3,414.1**
% of GDP	31.31	31.5	35.1	33.9
Operating Expenditure	**2,428.4**	**2,333.6**	**2,189**	**2,261.5**
% of GDP	21.12	21.9	24.1	22.4
Capital Expenditure	**1,133.5**	**988.1**	**973.3**	**1,123**
% of GDP	9.9	9.3	10.7	11.1

Sources: ***Fiscal-Strategy-FY2024-2025_Final.pdf*** ***Economic-and-Fiscal-Update-Supplement-to-the-2020-2021-Budget-Address.pdf*** ***6.2-Government-Revenue.xlsx***

In discharging its mandate under Standing Order 109(2)(d), the Public Accounts Committee examined the consolidated Whole of Government Audit Reports for the following Financial Years 2018–**19**, 2019–**20**, 2020–**21**, and 2021–**22**. The Auditor-General confirmed that the Financial Statements of Government were prepared in accordance with constitutional and statutory requirements. However, the reports consistently highlighted recurring weaknesses, including delays in financial reporting, deficiencies in internal controls, and the growing burden of public debt.

Accordingly, the Committee wishes to emphasise the importance of timely financial reporting, strengthened internal control systems, strict compliance with financial management legislation, and improved fiscal discipline. Through ongoing engagement with ministries and other agencies, the Committee reaffirmed its commitment to enhancing financial transparency, accountability, and public confidence in the management of government finances.

4. Financial Performance

4.1.1. Actual Revenue and Actual Expenditure Trends

Graph 4.1.1 (a)

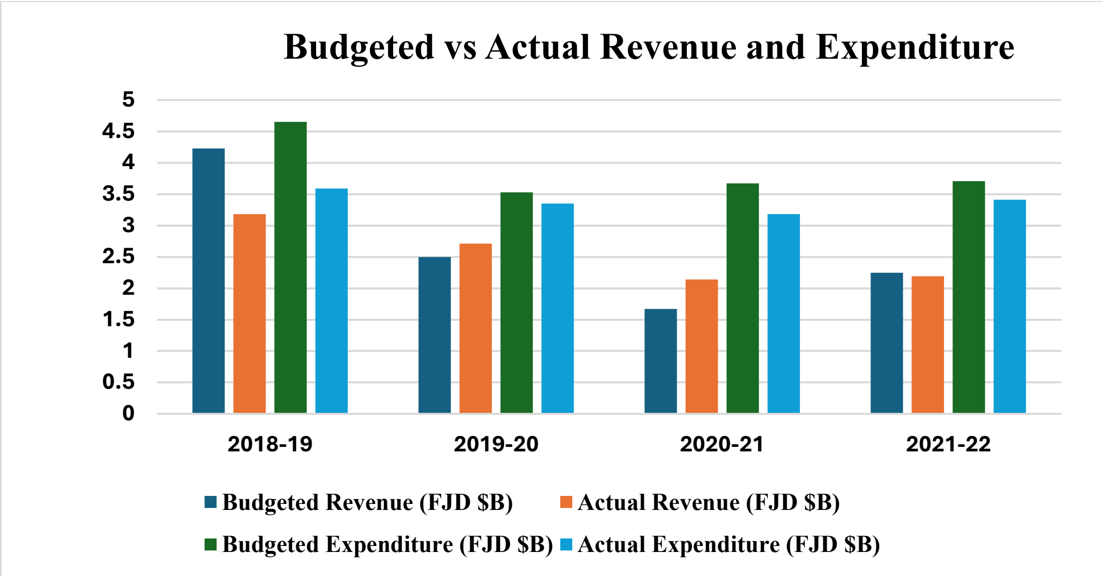


Table 4.1.1 (b)

Year	Budgeted Revenue ($ Billion)	Actual Revenue ($ Billion)	Variance ($ Billion)	Budgeted Expenditure ($ Billion)	Actual Expenditure ($ Billion)	Variance ($ Billion)
2018–**19**	4.23	3.18	**1.05**	4.65	3.59	**1.06**
2019–**20**	2.5	2.71	**0.21**	3.53	3.35	**0.18**
2020–**21**	1.67	2.14	**0.47**	3.67	3.18	**0.49**
2021–**22**	2.25	2.19	**0.06**	3.71	3.41	**0.30**

Source: Report of the Auditor-General, 2022 Financial Statements of Government, Parliamentary Paper No. 52 of 2024 pg. 3, 9, 45, 55.

4.1.2. Budget versus Actuals

In terms of budget versus actual performance for both revenue and expenditure **Graph 4.1.1 (a)** and **Table 4.1.1 (b),** there was material over-estimation of revenue and expenditure for 2018-**19**. Specifically, for 2018-**19** the variance between budgeted revenue was $1.05 billion and this was similarly noted on the expenditure.

For 2019-**20** the budget estimate appears reasonable for expenditure and revenue. However, for 2020-**21** and 2021-**22** there was notable variance in expenditure amounting to $490 million and $300 million respectively. In terms of revenue for 2021 there was a noted underestimation of revenue amounting to $470 million.

The Committee observed that more care must be taken in terms of budgetary forecasting to ensure whatever government commits to, is realistic and is delivered.

For 2020–**21** the revenue reflects the impact of COVID-19 pandemic, which caused business closures, border shutdowns, and a sharp fall in tourism and tax revenue. At the same time, expenditure ranged between $3.2–3.4 billion as government tried to maintain spending in the economy with increased expenditure on healthcare in including vaccinations, social assistance, unemployment and economic support programs.

In December 2021, Fiji was one of the first countries to open its boarders and resulted in slight increase in government revenue as the post COVID-19 recovery began. Spending growth occurred across general administration, social services, economic services, infrastructure, and other categories as revenue growth allowed for direct spending into the economy.

4.1.3. Economic Growth 2018–19 to 2021–22

Year	Gross Domestic Product ($ Billion)	Calculated Growth (%)	Real GDP Growth (%)
2019	**11.5**	**-**	-
2020	**9.5**	**-20.8**	**-17.2**
2021	**9.14**	**-5.9**	**-4.3**
2022	**10.77**	**27.1**	**17.7**

Sources: ***Reserve-Bank-of-Fiji-Annual-Report-August-2023–July-2024.pdf;*** ***Copy-of-5.1-Gross-Domestic-Product1.xlsx*** *(Bureau of Statistics)*

Note: There was a GDP Base Change in 2014 to 2019. Therefore, there are no comparatives for 2019.

Table 4.1.3 provides Fiji's Gross Domestic Product (GDP) data from **2019** to 20**22,** which is based on a calendar year. This period represented one of the most challenging phases in Fiji's economic history due to the impact of COVID-19. It was during this period that GDP declined from **$11.5 billion in 2019 to $9.5 billion in 2020**, reflecting **a contraction of 20.8%**, and a **real GDP decline of 17.2%.** In **2021**, GDP fell further to **$9.14 billion**, recording a **5.9% nominal decline** and a **4.3% contraction in real GDP**. However, in 20**22**, the economy rebounded strongly, with GDP rising to **$10.77 billion**, representing a **27.1% increase** and **real GDP growth of 17.7%**, indicating a substantial economic recovery.

4.2. Operational Expenditure (OPEX) to Capital Expenditure (CAPEX) Ratio (Operating Cost Ratio)

Financial Year	OPEX ($Billion)	CAPEX ($Billion)	Total Expenditure ($Billion)	Actual OCR (%)	Estimated OCR (%)
2018–**19**	2.47	1.13	3.6	69/31	60/40
2019–**20**	2.37	0.99	3.36	71/29	67/33
2020–**21**	2.22	0.97	3.19	70/30	67/33
2021–**22**	2.26	1.12	3.41	67/33	66/34

Source: Report of the Auditor-General of the Republic of Fiji, Financial Statements: 2022 Parliamentary Paper No. 52 of 2024, pg. 3, 55. Part A.

The Committee notes that the requisite Operating Cost Ratio (OCR) is recommended to be 70% for operational expenditure and 30% for capital expenditure. Table 4.2 shows that OCR was maintained within the required level for the Financial Years 2018–**19** and 2021–**22**, except for 2019–**20** and 2020–**21**, which were during COVID-19.

4.3. Tax Revenue as a Percentage of Gross Domestic Product

Financial Year	Tax Revenue ($ Billion)	GDP ($ Billion)	Percentage of Tax Revenue/GDP (%)
2018–**19**	2.82	11.71	**24**
2019–**20**	2.19	10.66	**21**
2020–**21**	1.41	9.10	**15**
2021–**22**	1.69	10.08	**17**

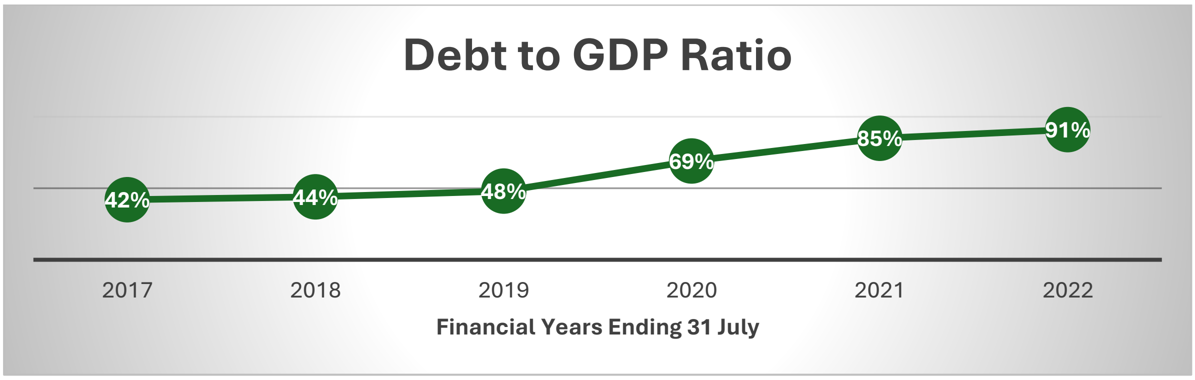
Source: Report of the Auditor-General, 2022 Financial Statements of Government, Parliamentary Paper No. 52 of 2024, Part B, pg.46

Table 4.3 above represents the efficiency of tax collection as a percentage of GDP noting that an ideal benchmark by the International Monetary Fund (IMF) is around 15% –25% for emerging economies including Small Island Developing States such as Fiji.

For the review period tax collection as a percentage of GDP has been reasonable except for 2020–**21**, 2021–**22** depicting the economic contraction due to COVID-19 dipping to 15%–17% respectively.

4.4. Debt-to-GDP (Fiscal Space)

Sustainability (Debt)



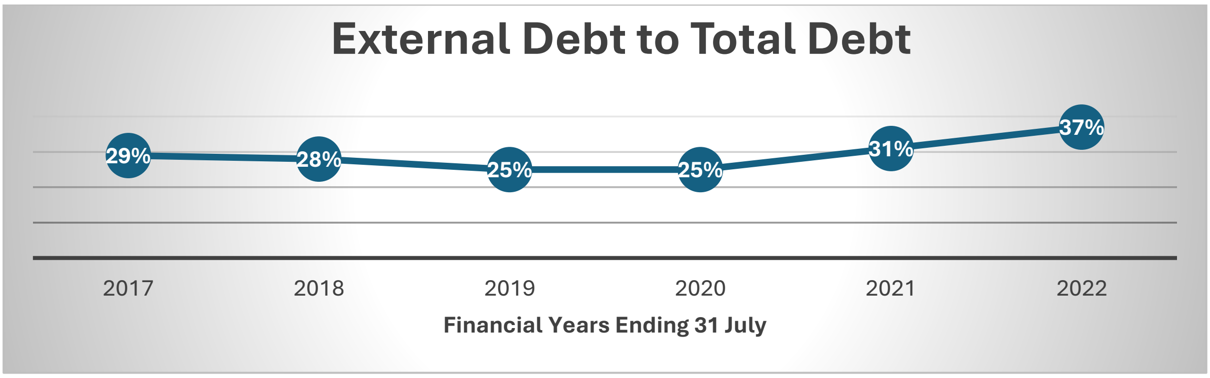
Source: Report of the Auditor-General, 2022 Financial Statements of Government, Parliamentary Paper No. 52 of 2024, Part B, pg.9

The graph above shows the debt-to-GDP ratio from 2016–**17** to 2021–**22**. The data provides that there was notable increase from 48% in 2018–**19** to 91% in 2021–**22** driven by the contraction in revenue due to COVID-19 and the strategic decision taken by government to maintain government expenditure at manageable levels to cushion the economic downturn.

The benchmark set by IMF for debt-to-GDP provides that a debt level between 50%–60% of GDP for many SIDs is manageable but requires strict discipline to curtail the gap. Debt level above 60% indicates heightened risk, especially if growth is weak or shocks occur.

It is therefore important that the Government ensures that debt in the medium to long term return to pre-pandemic level within the 50% debt to GDP ratio.

5. Financial Vulnerability



Source: Report of the Auditor-General, 2022 Financial Statements of Government, Parliamentary Paper No. 52 of 2024, Part B, pg.10

The '**External Debt to Total Debt'** graph shows the proportion of foreign borrowings compared to the total government debt. This ratio has progressively increased over the years based on the government's decision to increase foreign debt exposure due to favourable borrowing conditions in terms of interest rate, grace periods and repayment terms. The benchmark for foreign borrowing as a percentage of GDP generally is 25%.

The Committee observes that, while Fiji will benefit from favourable borrowing terms there remains a risk of exposure to foreign exchange fluctuations.

6. Budget Utilisation

6.1. Unutilised Budget

This section of the Auditor's Report, presented under *Other Matters*, highlights the issue of significant unutilised budget allocations as disclosed in the Details of Reportable Expenditure Authorisation (Schedule 10) for the financial period under review.

As tabulated below, the Auditor specifically noted that several budget allocations remained significantly underutilised, indicating inefficiencies in planning, execution, and implementation of government programs. These unspent funds reflect delays in project delivery, restrictions during the COVID-19 period, and weaknesses in monitoring and accountability mechanisms.

6.2. Significant Unutilised Budget

Category	2018-19	2019–20	2020–21	2021–22
	(%)			
1. Government Wage Earners	-	-	15	10
2. Travel and Communication	16	-	20	10
3. Purchase of Goods and Services	14	-	-	14
4. Special Expenditures	38	23	32	40
5. Capital Construction	56	-	35	33
6. Capital Purchase	40	-	-	14
7. Charges on Account of Public Debt	58	-	74	43
8. Value Added Tax	-	24	-	33
9. Maintenance and Operations	13	-	11	-
10. Operating Grants and Transfers	15	-	13	-
11. Capital Grants and Transfers	35	11	14	-
12. Interest Payment on Overseas Loan	12	-	52	-
13. Pensions, Gratuities & Compassionate Allowances	25	-	-	-
Total overall unutilised per year	**23% or $1,052 billion**	**5% or $182 million**	**13% or $484 million**	**8% or $300 million**

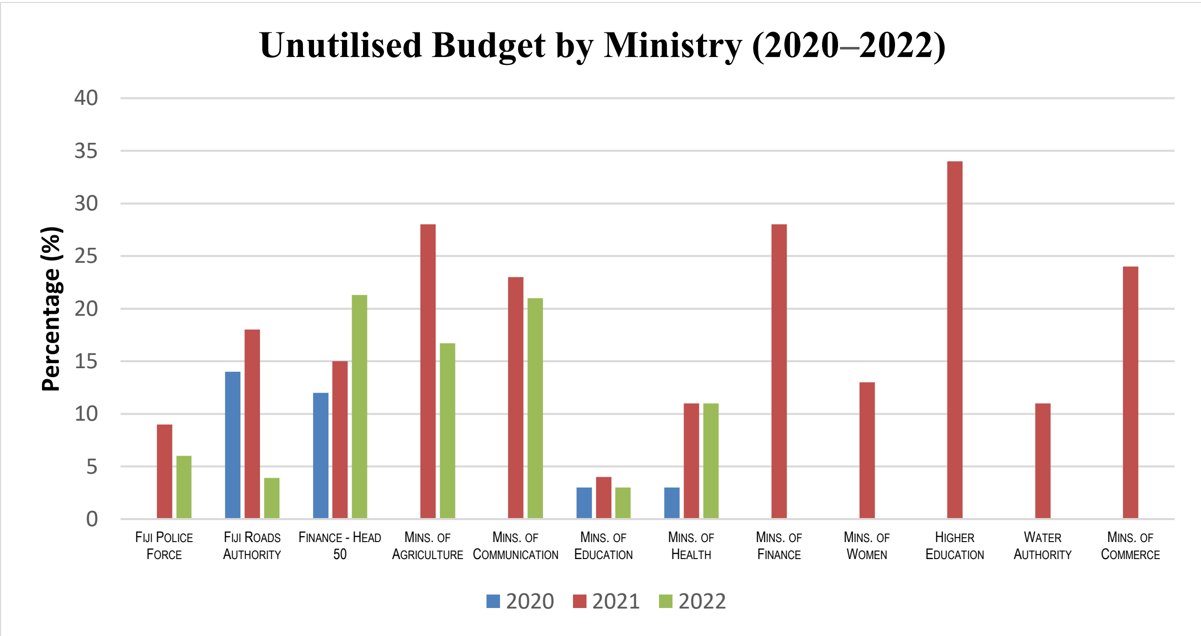
Source: Report of the Auditor-General, 2018-219 2021-2022 Financial Statements of Government, Parliamentary Paper No. 88 of 2022, 91 of 2023 & 52 of 2024.

Table 6.2 outlines the percentage of allocated funds that remained unspent across expenditure categories for Whole of Government during the period of review, ranging from a high of 74% for 'Charges on Account of Public Debt' to 10% for 'Government Wage Earners' and Travel & 'Communication'. The Committee also noted that funds allotted for 'Special Expenditures' remained unspent between 23% to 40% during the review period.

The Committee noted unutilised budget was highest at 23% with a sum of $1.052 billion before dropping to 5% to $182 million. It then increased to 13% and later declined to 8%, showing some fluctuations but overall better budget utilisation.

It is the view of the Public Accounts Committee that a concerted and sustained effort be made that the unutilised funds are minimised.

6.3. Significant Unutilised Budget by Ministry-FY 2019–20, 2020-21 and 2021–22



Source: Report of the Auditor-General, 2022 Financial Statements of Government, Parliamentary Paper No. 52 of 2024.

6.4. Percentage of Unutilised budget by Ministry (2018-19 to 2021-22)

Year	Fiji Police Force		Fiji Roads Authority		Finance - Head 50		Mins. of Agriculture		Mins. of Communication		Mins. of Education		Mins. of Health	
	%	$(M)	%	$(M)	%	$(M)	%	$ (M)	%	$(M)	%	$(M)	%	$(M)
2018–19	22	43.2	24	136.8	42	228.5	35	33.9	-	-	2.5	13.8	18	61.5
2019–20	-	-	14	45.2	12	58.8	-	-	-	-	3.5	16.4	3	11.9
2020–21	9	18.2	18	62.8	15	17.8	28	18.6	23	11	4	18	11	45.3
2021–22	6	11.8	3.9	14.2	21.3	135.4	16.7	10.2	21	12.3	3	15.3	11	43.5

Source: Report of the Auditor-General, 2022 Financial Statements of Government, Parliamentary Paper No. 52 of 2024.

The **Graph (6.3)** and **Table (6.4)** above show the unutilised budget by Ministries for the Financial Year 2018-**19**, 2019–**20**, 2020–**21**, and 2021-**22** with the level of unspent and under-utilised funds ranging from 3% to 34%, with the highest amount of $135.4 million was attributed to Ministry of Finance under Head 50.

The Committee noted that the underspending across the Ministries and Department occurred due to the delays in recruitments and projects execution being held back or delayed.

6.5. Significant Unutilised Budgets and Execution Gaps

Large unutilised budget balances were a recurring issue, particularly within the **Ministry of Finance (Head 50), Fiji Roads Authority, Ministry of Health, and Ministry of Education as already depicted in section 6.3 above.**

While some underspending reflected COVID-19 disruptions, delayed procurement, and partial fund releases, vacant positions project delays or withheld, the audit reports note that these unutilised budgets can result in a misleading picture in terms of spending efficiency and programme delivery.

7. Financial Reporting

This section covers an overview of the audit result for 34–36 Ministries and other agencies over review period, addressing the issues to quality and timeliness of the financial reports, management letters comments, and the finalisation and delivery of the signed audit opinions.

7.1. Quality and Timeliness of Financial Statements – Ministries and Agencies

	Audit Opinions	Timeliness of Financial Statement	Quality of Draft Financial Statements	Timeliness of Management Comments	Audited Accounts Signed & Returned on Time
2018–19	**Unmodified: 19 (53%)**	**Timely Submission: 21 (58%)**	**Good:26 (72%)**	**22 (61%)**	**24 (67%)**
	Modified: 17 (47%)	**Late Submission: 15 (42%)**	**Poor: 10 (28%)**		
2019–20	**Unmodified: 26 (83%)**	**Timely Submission:21(62%)**	**Good: 28 (82%)**	**22 (65%)**	**26 (76%)**
	Modified: 8 (17%)	**Late Submission: 13 (38%)**	**Poor: 6 (18%)**		
202–21	**Unmodified: 29 (83%)**	**Timely Submission:28 (80%)**	**Good: 30 (86%)**	**23 (63%)**	**25 (71%)**
	Modified: 6 (17%)	**Late Submission: 7 (20%)**	**Poor: 5 (14%)**		
2021–22	**Unmodified: 30 (86%)**	**Timely Submission: 29 (83%)**	**Good: 33 (94%)**	**24 (69%)**	**21 (60%)**
	Modified: 5 (14%)	**Late Submission: 6 (17%)**	**Poor: 2 (6%)**		

Source: ***Report of the Auditor-General, 2022 Financial Statements of Government, Parliamentary Paper No. 52 of 2024.***

Table 7.1 shows a steady improvement in audit quality and compliance across the Four-year period. From 2018–**19** to 2021–**22**, the proportion of Ministries and other agencies receiving unmodified audit opinions increased consistently, indicating stronger financial reporting and improved adherence to accounting standards. Timeliness of draft financial statement submissions and draft quality improved markedly, with 2021-**22** recording the highest proportion of good-quality drafts at 94%.

However, progress remains uneven. While submission timeliness improved, management responses and the return of signed audited accounts remained moderate and, in 2021–**22**, declined notably. Delays in these areas continued to affect audit completion timelines. Across all years, late submissions were largely attributed to errors and omissions in draft accounts, delayed management responses, incomplete documentation, and slow sign-off processes. Overall, the trend reflects strengthened financial reporting capacity but also highlights the need for improved discipline in post-audit follow-up and accountability processes.

8. Other Significant Matters

The Whole of Government Audit Reports for the financial years 2018–**19** to 2021–**22** highlight recurring and significant weaknesses that potentially undermine the reliability of financial reporting, compliance with financial legislation, and effective management of public resources. These issues reflect both technical accounting deficiencies and broader institutional and governance gaps across several ministries and agencies.

8.1. Key Recurring Audit Findings

8.1.1. Accounting Policies and Asset Management (Tangible Moveable Assets)

The Audit Reports repeatedly identified improper treatment of Property, Plant and Equipment, particularly within the **Ministry of Health and Medical Services**[2], **Ministry of Education, Heritage and Arts**[3], and elements of **General Administration sectors**. Capital assets were incorrectly expensed rather than capitalised, indicating outdated accounting policies and inconsistent compliance with Finance Instructions and applicable accounting standards.

8.1.2. Unutilised Budgets and Execution Gaps

Significant unutilised budget balances were observed across multiple years, most notably in 2021–**22**, where approximately $301 million of the $3.7 billion approved budget remained unspent. The Audit Reports link this underspending primarily to the **Ministry of Finance (Head 50 – Miscellaneous Services)**, the **Fiji Roads Authority**[4], and infrastructure-related votes. Contributing factors included unfilled vacancies, delayed procurement, project scope changes, and partial release of funds, which distorted the overall picture of spending efficiency.

8.1.3. Arrears of Revenue Reporting

Persistent non-compliance was noted in the preparation and submission of arrears of

[2] PP 120 of 2023, Section 22, page 11-14.
[3] PP 120 0f 2023, Section 21, page 5-8.
[4] PP 52 of 2024, Section 6.2, page 35.

revenue reports, particularly within revenue-collecting entities under **economic and general administration sectors**[5]. Outstanding arrears exceeded $117 million, with approximately 62 % outstanding for more than two years, reflecting weaknesses in debt recovery, monitoring, and enforcement.

8.1.4. Main Trust Fund Account Weaknesses

The Audit Reports continued to raise concerns regarding poor record-keeping and lack of reconciliations in the Main Trust Fund Account, administered by the **Ministry of Finance**[6]. Unsupported balances of approximately $45.5 million were reported, with similar issues recurring from prior audit periods, indicating unresolved systemic deficiencies.

8.1.5. FMIS and Bank Reconciliation Variances

Persistent unreconciled variances between the FMIS general ledger and bank accounts were identified across several years, including differences of approximately $5.6 million in 2019–**20**, $7.3 million in 2020–**21**, and $3.5 million in 2021–**22**. These issues were largely attributed to weaknesses within central finance functions under the **Ministry of Finance**[7], including unresolved overseas cash accounts and delayed reconciliations.

8.1.6. Modified Audit Opinions

Several ministries consistently received modified audit opinions, including the **Ministry of Foreign Affairs, Judiciary, Ministry of Health and Medical Services, Ministry of Waterways, and the Republic of Fiji Military Forces (RFMF)**[8]**.** Qualifications were primarily due to unsupported balances, incomplete documentation, unreconciled accounts, and deficiencies in asset and revenue records.

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[5] **PP 52 of 2024, Section 6.3, page 37.**
[6] **PP 52 of 2024, Section 6.4, page 38.**
[7] **PP 52 of 2024, Section 6.5 page 39.**
[8] **PP 52 of 2024, page 18, table 3.3.**

8.1.7. Systemic Weaknesses Across Government

The Audit Reports also identify broader, cross-cutting weaknesses affecting overall government performance:

i. Weak Inter-Agency Coordination

Poor coordination between line ministries, central agencies, and implementing bodies particularly between spending ministries and the **Ministry of Finance**[9] resulted in duplication, delays, and inconsistent application of financial procedures, especially for capital projects.

ii. Governance and Oversight Gaps

The Audit Reports highlight weak accountability structures, limited enforcement of financial manuals, and insufficient oversight mechanisms across several ministries, undermining transparency and compliance such as Ministry of *iTaukei* Affairs, Ministry of Employment, Productivity and Industrial Relations, Ministry of Foreign Affairs, Judicial Department, Ministry of Civil Services, Ministry of Rural & Maritime Developments and Disaster Management, Fiji Police Force, Republic of Fiji Military Forces, and Peace Keeping Missions[10].

iii. Underutilisation of Resources

Ineffective monitoring and follow-up allowed unutilised funds, unresolved audit issues, and operational weaknesses to persist, particularly within centrally managed votes and infrastructure-focused entities such as the Judicial Department, Ministry of Civil Services, Ministry of *iTaukei* Affairs, Fiji Police Force, Peace Keeping Missions[11].

iv. Weak Strategic Alignment

Several ministries struggled to align operational planning, budgeting, and implementation with broader government priorities, weakening institutional capacity and undermining value for money such as the Judicial Department, Ministry of *iTaukei* Affairs, Fiji Police Force, and Peace Keeping Missions.

[9] **PP 121 of 2023 & PP52 of 2024.**
[10] **PP 121 of 2023 & PP52 of 2024.**
[11] **PP121 of 2023 & PP52 of 2024.**

v. Impact on Public Trust

Collectively, these weaknesses eroded public confidence in financial management, hindered effective service delivery, and compromised the responsible use of public resources.

vi. Non-compliance with Financial Manuals and Accounting Standards

Repeated instances of non-compliance with the Financial Management Act, Finance Instructions, and accounting standards were identified across **Education, Health, Agriculture**[12], and certain centrally managed votes under Finance. This resulted in omitted disclosures, incorrect classification of expenditure, and weaknesses in year-end financial reporting.

The Committee notes that while gradual improvements have been observed in some ministries, the recurrence of audit qualifications and systemic control weaknesses across the 2018–**19** to 2021–**22** period indicates that underlying issues remain unresolved.

The Committee therefore emphasises the urgent need to strengthen oversight functions, modernise financial management systems, enforce compliance with accounting standards and Finance Instructions, and improve coordination across ministries. Addressing these issues is essential to safeguard public funds, enhance accountability, and restore public trust in government financial management.

8.2. Ministries and Agencies Failing to Meet Timeline 2018–19 to 2021–22

Whilst it is noted by 2021–**22** there were five of the 36 Ministries and Agencies that had qualified opinions and there was no disclaimer of opinions, issues of compliance with the financial reporting deadlines are an area that requires continued improvement as shown in **Table 8.3** below.

[12] **PP No. 119 of 2023 & PP No. 120 of 2023.**

8.3. Failure to Meet Deadline for Submission of Draft Financial Reports

Ministry/Department	2018-19	2019-20	2020-21	2021-22
1. Ministry of Finance		■		
2. Ministry of *iTaukei* Affairs	■	■	■	■
3. Ministry of Defence, National Security and Policing	■			■
4. Ministry of Employment, Productivity, and Industrial Relations	■			
5. Ministry of Foreign Affairs	■			
6. Judiciary		■	■	
7. Ministry of Disaster Management and Meteorological Services	■			
8. Ministry of Civil Service			■	
9. Ministry of Rural, Maritime Development and Disaster Management	■	■		■
10. Public Service Commission			■	
11. Republic of Fiji Military Forces		■		■
12. Fiji Police Force		■	■	■
13. Peace Keeping Missions		■		■
14. Ministry of Education, Heritage and Arts	■	■	■	
15. Ministry of Health and Medical Services	■	■		
16. Ministry of Housing and Community Development	■	■	■	
17. Ministry of Women, Children and Poverty Alleviation	■			
18. Ministry of Agriculture	■			
19. Ministry of Fisheries	■			
20. Ministry of Forests	■			
21. Ministry of Lands and Mineral Resources		■		
22. Ministry of Local Government	■			
23. Ministry of Infrastructure and Meteorological Services	■	■		
24. Ministry of Waterways and Environment		■		

Source: Report of the Auditor-General, 2022 Financial Statements of Government, Parliamentary Paper No. 52 of 2024.

Table 8.3 above shows that three ministries and three related agencies in 2022, failed to meet the required deadline for submission of draft financial statements were, Ministry of *iTaukei* Affairs, Ministry of Defence National Security and Policing, Ministry of Rural, Maritime

Development and Disaster Management, Republic of Fiji Military Forces, Fiji Police Force, and Peace Keeping Missions.

As a result, the delays negatively impacted the audit process, resulting in late submissions, additional corrections, delayed reviews and postponed issuance of final audited accounts.

9. Internal Controls

The Committee's review of internal controls and financial reporting, drawing on the Whole of Government Audit Reports from the 2018–**19** to 2021–**22** financial years, found that while most Ministries and other agencies have formal control frameworks in place, persistent and systemic weaknesses remain across several key entities. These control deficiencies undermine the reliability of financial statements, distort fiscal reporting, and weaken public confidence in government financial management.

9.1. Key Weaknesses and Affected Ministries

9.1.1. Weak Transaction Verification and Poor Documentation

Recurrent issues relating to unsupported payments, unreconciled balances, and weak verification of financial transactions were reported in the **Ministry of Finance** (including Head 50 – Miscellaneous Services), **Ministry of Health and Medical Services, Ministry of Education, Heritage and Arts, and the Fiji Police Force**[13].These weaknesses increase exposure to errors, misstatements, and potential misuse of public funds.

9.1.2. Over-Reliance on Manual Systems

The audit reports consistently highlight heavy reliance on manual systems for asset management, and inventory control, particularly within the **Ministry of Health, Ministry of Education, Ministry of Agriculture, and Fiji Roads Authority**[14]. This has resulted in inaccurate asset registers, delayed reconciliations, incomplete records, and inefficient processing.

9.1.3. Weak Segregation of Duties and Limited Oversight

Inadequate segregation of duties and insufficient supervisory controls were frequently observed in smaller ministries and agencies, including the **Ministry of Communication, Ministry of Agriculture**[15], and operational units within Health and Police. In some

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[13]PP. No 120 of 2023, Section 22 pg. 9-22 & PP No. 121 of 2023.
[14] PP No. 118 of 2023, PP No. 119 of 2023 & PP No. 120 of 2023.
[15] PP No. 119 of 2023 & PP No. 21 of 2023.

cases, the same officers were responsible for initiating, approving, and recording transactions, reducing accountability and increasing operational risk.

9.1.4. Limited Monitoring, Self-Assessment, and Independent Assurance

Although internal monitoring mechanisms exist across government, the audit reports consistently find that self-assessment processes are weak and internal audit functions are either under-resourced or underutilised, particularly in the **Ministry of Health, Ministry of Education, Ministry of Agriculture, and Ministry of Communication[16].** Follow-up on prior audit recommendations was often incomplete or delayed.

The Committee concludes that, across the FY 2018–**19** to 2021–**22** period, internal control structures exist throughout government but remain fragile in several critical ministries and agencies such as Ministry of Foreign Affairs, Ministry of *iTaukei* Affairs, Judiciary, Republic of Fiji Military Forces, Ministry of Health and Medical Services, Ministry of Waterways and Environment[17]. The persistence similar audit findings over multiple years indicates that weaknesses are structural rather than incidental. Capacity building, ensuring that there is adequate experience and expertise in roles, strengthening, oversight mechanisms, modernising financial management systems, enforcing compliance with financial regulations, and improving the quality and timeliness of financial reporting are urgently required to safeguard public resources and enhance accountability across government operations.

As of 31 July 2022, internal controls across Ministries and other agencies were generally assessed as effective. The Auditor-General's detailed reviews, documented in reports PP 118 of 2023, 119 of 2023, 120 of 2023, and 121 of 2023, covered key sectors including general administration, social services, economic services, and infrastructure.

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[16] **PP 121 of 2023, Section 16. pg. 5–7.**
[17] **PP 52 of 2024, pge. 18, 23.**

10. General Committee Findings

The Committee's deliberations and audit reports reveal systemic weaknesses in financial management, supervision, and operational efficiency across government ministries and agencies. These issues have persisted over multiple audit cycles and continue to undermine the accuracy, reliability, and transparency of government accounts.

10.1. Key Issues Identified

10.1.1. Manual Systems: Asset management, human resource management, board of survey and inventory control, and trust fund operations are still managed manually, limiting efficiency and accuracy.

10.2.1. Unutilised Budget: Significant portions of allocated budgets remain unused year after year, reflecting consistently low implementation rates. At the same time, certain areas experience budget overruns, indicating weaknesses in planning and execution.

10.3.1. Weak Supervision and Monitoring: Deficiencies exist in the supervision and monitoring of accounting functions, including non-compliance with requirements outlined in the financial manual.

10.4.1. Incomplete Asset Records: Government accounts do not reflect updated /records of assets in the balance sheet, resulting in gaps in financial reporting.

10.5.1. Audit Findings: The Consolidated Review of the 2018-**19** to 2021–**22** Whole of Government Audit Reports and the Financial Statements of Government highlighted weaknesses across the key operational areas, which the Committee views as significant. Specific concerns were also communicated to the *iTaukei* Affairs Board through Management Letters.

10.6.1. Data on Sustainable Development Goals and National Development Plan: Given the focus on attainment of relevant SDGs connected to the NDP targets and indicators, it is the view of the Committee that the whole of Government reporting structure requires improvement.

11. General Recommendations

The Committee commends ministries that consistently achieve unmodified audit opinions, recognising them as examples of sound financial management. To strengthen accountability and governance across government operations, the Committee recommends:

11.1. Audit Outcomes & Accountability: Permanent Secretaries must learn from better-performing ministries. Audit quality and implementation of Auditor-General's recommendations should be part of their KPIs, with disciplinary measures including surcharges applied for poor performance.

11.2. Centralised ICT System: Develop a whole-of-government software platform, including modules for Trust Fund Accounts.

11.3. Induction Training: Require all Permanent Secretaries to undergo governance and responsibility training before assuming office.

11.4. Qualified Personnel: Recruit experienced accounting and finance staff to build stronger financial management capacity.

11.5. Fixed Asset Registers: Update and maintain accurate registers across all ministries.

11.6. Capacity Building: Provide annual training in financial accounting and audit, with specialised courses through institutions such as University of the South Pacific, Fiji National University, University of Fiji and any other certified educational institution.

11.7. Constitutional Authority: Reinforce the application of Section 127 of the Constitution of Fiji that empowers Permanent Secretaries to ensure accountability and autonomy in managing finances.

11.8. Trust Fund Oversight: Close Trade and Manufacturing accounts and centralise Trust Fund accounts under the Ministry of Finance for transparency.

11.9. Data on Sustainable Development Goals and National Development Plan:

There is need for Government Ministries and Agencies to work closely with Ministry of Strategic Planning and Fiji Bureau of Statistics on the data bases required to adequately measure and report on the SDG attainment and linkages to NDP targets.

The Committee is of the view that compulsory reporting of SDGs and linkages to the NDP targets by the Government Ministries and Agencies in their annual reports.

The Committee stresses that timely, accurate, and reliable financial reporting is essential for transparency, accountability, and public confidence. Permanent Secretaries and agency management must ensure compliance with financial regulations, maintain strong internal controls, and promptly implement Auditor-General's recommendations to safeguard public trust and strengthen governance.

11.1. Other Matters

Due to the dated nature of the reports under review, the Committee has considered it necessary to provide broader observations on matters and issues arising.

The Committee emphasises the importance of bringing the debt-to-GDP ratio under control to ensure long-term fiscal stability and resilience. This will provide Fiji with ample fiscal space, reduce borrowing costs and the ability to absorb the effects of future shocks.

The Committee highlights the need to establish a Fiji Sovereign Wealth Fund (FSWF) to serve as a financial buffer against the effects of pandemic like COVID-19, natural disasters, and external economic disruptions such as the ongoing global fuel crises. The FSWF would strengthen the Government's capacity to respond to unforeseen events while safeguarding and ensuring economic stability and supporting sustainable development.

The Committee notes that the Fiji's National Digital Strategy 2025-30 (FNDS) needs to be supported and funded appropriately. This will enhance digital infrastructure and connectivity between Government Ministries and Agencies and with the public, increase productivity, enhance performance, and create more transparency in terms of service delivery and outcomes.

The Committee further noted that the total expenditure for Government of Fiji in 2021–**22** amounted to $3.4 billion, of which $929 million was allocated for staffing, representing 27% of the total expenditure, which is approaching one-third of the total expenditure. The

Committee wishes to highlight that staffing expenditure should be reviewed without compromising service delivery.

The Committee notes that for 2018-**19**, there was a significant overestimation of expenditure and revenue. The Committees urges that relevant arms of Government to exercise greater diligence and accuracy in forecasting revenue and estimating expenditure in the budget.

12. Sustainable Development Goals

12.1. Introduction

The (Sustainable Development Goals) SDGs were adopted, as an integral part of the 'Transforming our World: the 2030 Agenda for Sustainable Development' by all 193 Member States of the UN on 25 September 2015.

Fiji has aligned its 5 year and 20-year National Development Plan to the SDGs.

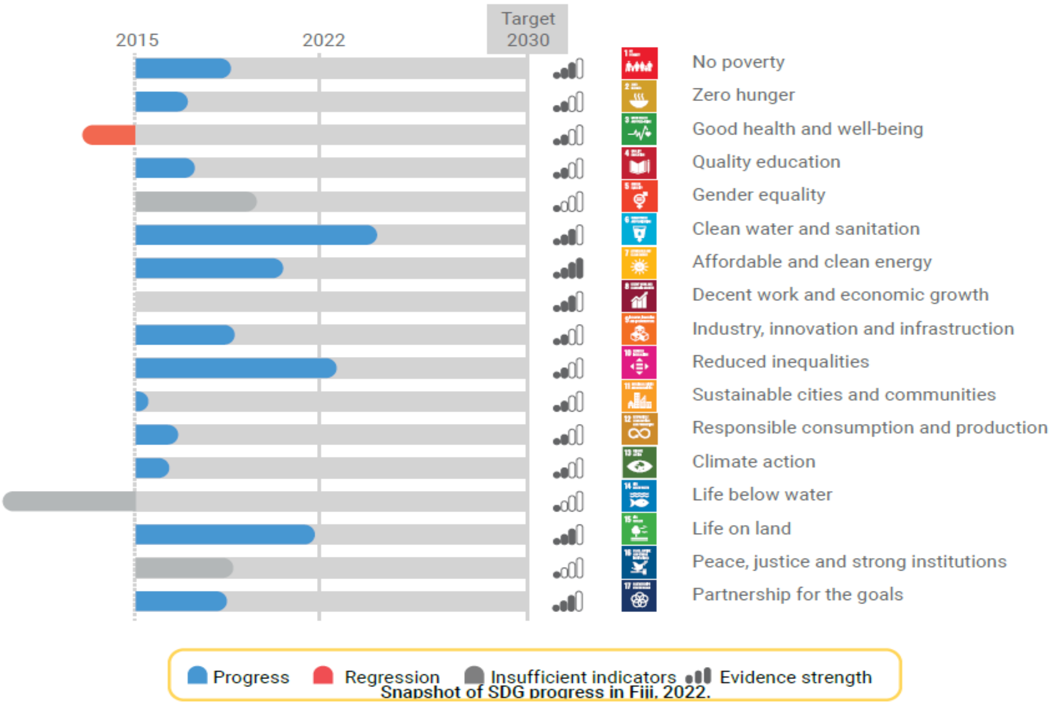
The Committee is of the view that the Fiji Parliament, through its six Standing Committees including the Public Accounts Committee, should expand its roles to actively monitor (SDGs), in alignment with Fiji's 5-Year and 20-Year National Development Plan (NDP) and the 2030 Agenda.

Moving forward, the Public Accounts committee plans to focus on questions to Government Ministries and Agencies on how it has addressed the development issues as detailed in the 17 SDGs based on the relevant NDP targets and indicators.

The Committee noted from the Voluntary National Report (VNR) for 2023 tabled at the UN, states 'Progress on the SDGs in Fiji has been a mixed bag. While the country has made commendable strides in the implementation of certain SDGs, progress has been less satisfactory in others. Furthermore, within each SDG, progress towards specific targets has varied. Out of the 169 SDG targets, Fiji has made good progress in achieving 24 (14%) of them. Another 45 (27%) targets could be achieved, but this would necessitate accelerated action. Regrettably, negative progress has been observed in 28 (17%) of the targets, while 72 (43%) targets could not be measured'.

More specifically, Fiji was progressing towards attaining their targets for SDG 6 (Clean water and sanitation) and SDG 10 (Reduced Inequalities) by 2030. We also understand that the Bureau of Statistics and the Office of the Prime Minister are setting up the reporting framework to ensure that the SDGs and NDP targets are monitored closely going forward.

The Committee further noted that negative progress in SDG 3 (good health and well-being), requiring greater efforts to reverse this trend in the years leading up to 2030. Three SDGs, namely SDG 5 (gender equality), SDG 14 (life below water), and SDG 16 (peace, justice, and strong institutions), had insufficient data to accurately determine progress. Nevertheless, based on the available data, progress was evident in SDGs 5 and 16, while regression was observed in SDG 14. The other SDGs, despite some progress, are still not on track as illustrated Progress indicator chart below.



Snapshot of SDG progress in Fiji, 2022.
Source: ESCAP & Ministry of Finance and Strategic Planning, National Development and Statistics

Source: Voluntary National Review, "Strengthening Resilience to Meet the Challenges of Climate Change and Other Global Issues", JULY 2023 [*VNR 2023 Fiji Report.pdf*]

The Committee also considered the information on Fiji's progress towards attainment of the SDG's goals in 2025. In the Sustainable Development Report Fiji is ranked 63 amongst 163 countries and the highest among Pacific Islands Countries.

The Committee however wishes to emphasise that there is clearly more work required to achieve the SDGs.

12.2. Gender Equality-Sustainable Development Goal-5

The Committee under Standing Order 110(2) of the Parliament of the Republic of Fiji examined the Gender Equality in the civil service while scrutinising the Auditor-General's Reports and it has encouraged all entities on the needs to incorporate this and adhering to the objectives of OMRS, especially in the recruitment policy as this will address audit issues identified as well as improve the capacity of staff which benefitted both men and women.

The Committee established that 59% of the civil service, seven permanent secretaries managing Ministry and Agencies, and six members of parliament were women during the review period, until 2022.

12.3. Reduced Inequalities-Sustainable Development Goal-10

The Committee, in its review, ensured the adherence of SDG 10 under the 2030 Agenda. The Committee acknowledged that during the review period there was no National Policy on the Rights of Person with Disabilities, but the Government had in place disability allowance schemes that provided access to healthcare, education and basic services for 9400 recipients. The schemes were in place to alleviate economic hardship and inequality for those on the margins of society.

The Committee noted that the Rights of Person with Disabilities Act 2018 was in effect during the review period that guaranteed basic rights and prohibited discrimination, The Act established the National Council for Persons with Disabilities with the objectives of protecting the rights and dignity of persons with disabilities, promoting inclusivity via employment, education, & provision of basic services, prohibiting discrimination, and improving accessibility to public infrastructure, transport, information and communication.

Fiji currently has the National Policy on the Rights of Persons with Disabilities 2025-35 that aligns with United Nations Convention on the Rights of Persons with Disabilities and is specifically aimed at removing barriers for participation of person with disabilities in society.

13. Conclusion

The Committee commends the Office of the Auditor General for its thorough audit of the Whole of Government Financial Statements. This work plays a critical role in strengthening public financial management across Government Ministries and Agencies.

Looking ahead, the Committee expects to see improvements in the next financial year's audit report, particularly in the areas highlighted during this review. It is essential that Ministries and Agencies collaborate closely with the Office of the Auditor General to address challenges in financial reporting, strengthen internal controls, and resolve recurring audit issues.

This review covered all budget sector agencies within the consolidated financial statements. Ministries and Agencies were invited to interviews, and a site visit was conducted at the Ministry of Health to gain firsthand insights. In total, the report consolidates 16 audit reports across five economic sectors, covering the period from 2019 to 2022. While audit issues identified in 2019 were acknowledged, greater emphasis was placed on findings from 2020 to 2022.

During its review, the Committee observed that several matters raised by the Auditor General require urgent attention and the Committee encourages all relevant Ministries and other Agencies to collaborate with the Ministry of Finance. However, the Committee stresses that the responsibility ultimately lies with the responsible Ministries and Head of other Agencies and they must treat these concerns as a priority and take corrective actions to prevent recurrence in future audits.

14. Members' Signature

We, the undersigned Members of the Standing Committee on Public Accounts, agree with the contents of this report:

…………………………….

Hon. Manoa KAMIKAMICA

(Chairperson)

………………………..

Hon. Jovesa VOCEA

(Deputy Chairperson)

………………………..

Hon. Naisa TUINACEVA

(Member)

……………………….

Hon. Sachida NAND

(Member)

………………………

Hon. Alvick MAHARAJ

(Member)

………………………

Hon. Hem CHAND

(Member)

APPENDICES

All written and transcribed evidence gathered during the public submission is available on the Parliament website at: **Standing Committee on Public Accounts - Parliament of the Republic of Fiji**

APPENDIX 1	**SPECIFIC FINDINGS**
APPENDIX 2	**VOLUME 1: 2019-2022 FINANCIAL STATEMENTS OF GOVERNMENT AND 2021- 2022 AGENCY FINANCIAL STATEMENTS OF MINISTRY OF FINANCE**
APPENDIX 3:	**EMPHASIS OF MATTERS**
APPENDIX 4:	**RESPONSES RECEIVED**