

WRITTEN QUESTION 25/2026

Tuesday, 28 April 2026

“Hon. Premila Kumar to ask the Minister for Finance, Commerce and Business Development – Can the Minister provide Parliament with an updated list and details of each Trust Fund Account held by Ministries or Statutory Organisations, specifying –

- 1. the name of the institution and the name of the trust fund account;**
 - 2. the primary purpose of each trust fund account and the current amount of funds held; and**
 - 3. the date on which the trust fund account was established and the source of funds supporting each trust fund.”**
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1.1 ***Section 2 (1)*** of the ***Financial Management Act (FMA)*** 2004 defines trust money as *money held by a budget sector agency on trust, other than public money*” of which ***section 58*** of the ***Finance Instructions 2010*** provides provisions for accounting of trust monies.

1.2 All trust accounts whether established by law or through administrative arrangement or policy requires prior written authority of the Head of Treasury to be open.

1.3 As of 31 May 2026, the total trust account balance stood at **\$363.2 million** to which the following details are provided in ***Annex 1***:

1. the name of the institution and the name of trust fund accounts (***refer to Column A and B***)
2. the primary purpose of each trust fund account and the current balance as of 31 May 2026 (***refer to Column D and E***); and
3. the date on which the respective trust fund account was established and the source of funds of each trust fund (***refer to Column F, G and H***).

Thank you.

Name of the Trust Account	Ministry/Agency/Statutory Authority		Primary Purpose of Trust Account	Balance as at 31 May 2026	Year Established	Established by law or Policy	Source of Fund as per legislation or Policy
	Address	Name					
Taiwanese Grant – PM's Office	Office of the Prime Minister	Development Co-operation and Faciliation Office	The trust fund account is used to record and maintain grants that are provided by the Taiwanese Government to the Fiji Government through bilateral agreements. The funds are generally used to cater for those projects that are committed by the Honourable Prime Minister through request from the communities and evaluated based on its need and priority	\$ 131,448.13	2011	Bilateral Agreement	Grant from Taiwanese Government
Retention Trust Fund - PM's Office	Office of the Prime Minister	Development Co-operation and Faciliation Office	The trust fund account is used to maintain retention funds for various projects as per the conditions on the agreement	\$ 22,803.31	2012	Administrative Arrangement	Retentions funds
Chinese Grant Trust Fund- PMs Office	Office of the Prime Minister	Development Co-operation and Faciliation Office	The trust fund account is used to record and maintain grants that are provided by the Chinese Government to the Fiji Government through bilateral agreements in the form of letter of exchange. The funds are generally used to cater for those projects that are committed by the Honourable Prime Minister through requests from the communities and evaluated based on its need and priority	\$ 166,757.98	2007	Bilateral Agreement	Grant from Chinese Government
AG Conference Trust Account	Office of the Attorney-General	General Administration	To receive participant fees for the Attorney General's Conference and facilitation of payment to respective vendors in relation to AG's Conference per year.	\$ 481,072.05	2015	Policy/Administrative arrangement	Participant fees allocated budget each year to support AG's Conference
Laws Of Fiji	Office of the Attorney-General	General Administration	To receive payments from the vendors for the purchase of the Laws of Fiji	\$ 348,347.12	2017	Policy	Ministries and Organisations who purchase the Laws of Fiji
SG's Trust Account	Office of the Attorney-General	General Administration	The purpose of holding moneys received in relation to court settlements and legal proceedings as these funds are payable to the court or third parties.	\$ 465,234.27	2018	Policy	Ministries, Law Firms, Companies and Individuals as per the judgement by the court
TC Yasa Trust Fund	Ministry of Finance	Treasury	Established for the donations received for the Cyclone Yasa from various donors. Donors directly deposit into these accounts	\$ 255,591.00		Policy/Administrative arrangement	Donor Funds
Government Tuna Stabilization Fund	Ministry of Finance	Treasury	set up to provide funding assistance to fishing companies to boost the financial capacity of locally owned and controlled fishing companies	\$ 363,791.00	2015	Policy- Cabinet approval	6-cent levy on every litre of bunker fuel purchased by foreign fishing vessel of which 4 cent is transferred directly to the TSF while 2 cents goes to Government
Public Private Partnership Health Project	Ministry of Finance	Treasury	Established to facilitate the upgrade, develop,ent, operations and manitenance of Lautoka and Ba hospitals	\$ 31,430,261.37		Agreement - Policy	Budget appropriation/Fiji National training levy 4B
Accident Compensation Commission Fiji Fund 2017	Ministry of Finance	Treasury	payment of compensation for personal injury and death as a result of accident	\$ 49,636,508.00	2017	Accident Compensation Fund Act 2017 - Section 30 (1)	Accident Compensation Fund Act 2017 - Section 30 (2); Fiji National Training Levy 4B
Miscellaneous Trust - Others	Ministry of Finance	Treasury	This account was set up following cabinet decision "effective management of trust monies" -FIN 60/16 CP(09)72 of 16/06/09. Cabinet approved that the surplus funds sitting in Agency trust bank accounts be transferred into the consolidated trust fund account. This will be used for investments and to find Government's expenditure during tight cash flow situation."	\$ 9,564,841.00	2009	Policy - Cabinet Decision	surplus funds
Universal Service Trust Fund Account	Ministry of Finance	Treasury	Universal Service Fund	\$ 25,885,096.79	2008	Telecommunication Act 2008 - Section 53(1)	Telecommunication Act 2008 - Section 53(1)
Performance Bond	Ministry of Finance	Procurement Office	The Fiji Government puts in place Performance Bonds for certain contracts above \$50,000 as a means of security for the due and faithful performance of the contract	\$ 4,865,133.05		Financial Management Act 2004 and Procurement Regulations 2010	Bidders Bonds
General Trust Fund	Independent Bodies	Judiciary	Main Trust account which includes Suitors/Sundries/Maintenance/Retention	\$ 50,375,593.13			FNPF/ACCUSED
Judiciary Department Fund Trust Account	Independent Bodies	Judiciary	Meet the costs and expenses for improving court premise/equipments/electrnic recording and such other purpose as the Chief Justice may direct.	\$ 1,208,265.07	3/14/2011	Law (Trust account Act)	BDO Trust Account
Legal Practitioners Unit Fund	Independent Bodies	Judiciary	Meet the costs and expenses of LPU or other related purpose as the Chief Registrar may direct	\$ 2,983,664.77	3/14/2011	Law (Trust Account Act)	BDO Trust Account
Prosecution Courses & Conference	Independent Bodies	Office of the Director of Public Prosecutions	The purpose of the fund is to administer the costs incurred and associated to the administration of the conference or training which includes venue, refreshments, training materials and incidentals & logistics. Costs incurred and associated with any conference or training conducted overseas for any staff, which is approved by DPP.	\$ 286,542.56		Policy -DPP Training Fund Policy	Conference and training fees collected from participants

Forfeited Assets Funds	Independent Bodies	Office of the Director of Public Prosecutions	Proceeds of Crime Act 2004 and Proceeds of Crime Act Amendment No.7/2005, Section 71 (A) established the trust fund account for the purpose of keeping funds received from forfeited order as per section 16 of the act, proceeds of pecuniary penalty orders and money received by the state from a foreign country for mutual assistance on criminal matters. The purpose of this fund is to make payments to the person if a forfeiture order is discharged, make payments to foreign countries with approval of the Minister of Finance in the obligation with respect of a registered foreign forfeiture order and registered foreign pecuniary order	\$ 1,587,073.21		Proceeds of Crime Act 2004 and Proceeds of Crime Act Amendment No.7/2005, Section 71 (A)	Forfeited court order
Environment Trust Fund Account	Ministry of Environment and Climate Change	Environment Management	Environmental Impact Assessment (EIA) – The EIA upholds the applications of sustainable use and development of natural resources and to identify the matters of national importance for the Fiji Islands. Environmental Impact Assessment (EIA) aims to predict environmental impacts at an early stage in project planning and design, find ways to reduce adverse impacts and shape projects to suit the local environment.	\$ 13,852,284.58	2005	EMA Section 55	1. Refundable Bonds ;EIA Screening Application3. Application for registration as a consultant4. Principal consultant"5. Technical Assistant6. Assistant consultant7. Review consultant8. Renewal of registration as a consultant9. Principal consultant"10. Technical Assistant11. Assistant consultant12. Review consultant13. Inspection of the register (per hour)14. Taking of a copy from the register (per page)15. Variation of a proposal16. Amendment of identity
Cites Trust	Ministry of Environment and Climate Change	Environment Management	Convention on International Trade-In Endangered Species (CITES) – To protect endangered species, there are controls on movement and sale of animals and plants, their parts and products. Provide permit on the importation and export of Tabua etc.			Endagered and Protected Species Act: Section 31 (Donations); silent on prescribed fees - where to deposit	1. Application for a CITES import permit/certificate 2. Application for a CITES export permit/ certificate 3. Application for re-export certificate 4. Application for certificate of introduction from the sea 5. Application for approval by the Permanent Secretary for iTaukei Affairs 6. Application for Registration to trade in species 7. Certificate of Registration to trade 8. Application for Captive Breeders/Artificial Propagators for commercial purposes 9. Certificate of Registration for Commercial Purposes 10. Notice of appeals
ODS Fines	Ministry of Environment and Climate Change	Environment Management	Ozone Depleting Substances (ODS) – The ODS Unit is mandated to implement Fiji’s oblig	\$ 4,696,050.65	2005	Ozone Depleting Substance Act 1998 Section 12 (1)	1. Application for license or permit 2. License to handle controlled substances 3. Permit to use premises or facility4. Permit to supply controlled substances5. Clearance of import of controlled substances6. Administration fee for export of controlled substances7. Refresher courses8. Renewal of licence9. Renewal of permit10. Late renewal penalty for licence11. Late renewal penalty for storage permit 12. Replacement
TF Hud Litter Decree Publicity	Ministry of Environment and Climate Change	Environment Management	Waste and Pollution Control Unit (WPC) – The Department is responsible for regulating waste discharges from commercial facilities, developing national strategies for minimization of packaging wastes, solid waste management, guidelines for landfill sites and dumps, and managing hazardous chemicals. We are also responsible for administering Fiji’s only sanitary landfill – Naboro Landfill.	\$ 11,074,576.05	2005	EMA: EM (Waste Disposal and recycling) R 2007	1. Application for Permit2. Solid or Liquid Waste - Significant disposer/ discharger3. Standard Disposer/ Discharger 4. Hazardous Waste Endorsement5. Air Pollution 6. Livestock Waste Permit7. Single disposal/ discharge 8. Batteries Handling Permit 9. Plastic Bottles Permit10. Landfill Permit 11. Recycling Facility Permit 12. Waste Transport Permit 13. Solid Waste Dump Permit 14. If more than one permit is held in any category, the fee is one half for each permit) 15. Renewal of Permit or endorsement 16. Fixed Penalty Notice 17. Application Inspection fee18. Compliance Inspection fee (per inspection)

Climate Relocation Trust Fund Account	Ministry of Environment and Climate Change	Policy and Administrstion	The fund is strictly designated for the planned relocation of Fijian villages and informal settlements through the following stepsConducting Vulnerability Assessments: *Financing scientific research, site mapping, and feasibility studies to assess risks like sea-level rise, coastal inundation, and landslides.Identifying Safe *Relocation Sites: Securing viable, landward locations that mitigate long-term environmental hazards. *Developing Essential Infrastructure: Supplying resources to construct resilient housing, schools, medical clinics, and proper sanitation systems to uphold constitutional standard-of-living rights. *Safeguarding Non-Economic Values: Structuring moves to preserve community identity, social cohesion, and livelihood transitions	\$ 11,193,957.49	2019		* ECAL * MFAT
Climate Action Trust Fund Account	Ministry of Environment and Climate Change	Policy and Administrstion	The purposes of the Fund are: To receive monies from donors, foundations, and other States Parties to the Convention in order to finance the State's performance of its role as President of COP 23. This was the initial purpose of this trust fund establishment. To ensure the State's success in its role as President of COP 23, which includes, but is not limited to, the use of the Fund for: Hosting and attending events associated with COP 23;Supporting international diplomacy by the Government to advance the priorities of the COP 23 Presidency; Training and developing the COP 23 Presidency team and COP 23 Presidency Office staff; Providing a COP 23 Presidency Office and specialist advisors to support the COP 23 Presidency. Providing funding to assist programmes, projects, and activities associated with or arising from the COP 23 Presidency, which may include addressing climate change mitigation and adaptation activities under the Paris Agreement, as well as any other climate-change-related purpose approved by the Minister. However the Trust find will cater for the upcoming climate related events and activities.	\$ 3,440,111.56	2017		* Donors * Foundations * States Parties funding * If any budget Appropriated through Government budget
Immigration Bond Trust Fund	Ministry of Immigration	General Administration	As per Immigration Regulation 2007, the Permanent Secretary may require a non-citizen applying for a permit, prior to the grant of the permit to provide a sum of money as a bond or security. A bond or security must be returned to the non-citizen as soon as is reasonably practicable after the expiration of the non-citizen's permit.	\$ 25,756,216.80		Immigration Act 2003 Immigration Regulation 2007	The source of the fund for the account is received from the foreign customers who apply for certain permit application to either study, work, invest or reside in the country.
Immigration Trust	Ministry of Immigration	General Administration	As per Immigration Regulation 2007, the Permanent Secretary may require a non-citizen applying for a permit, prior to the grant of the permit to provide a sum of money as a bond or security. A bond or security must be returned to the non-citizen as soon as is reasonably practicable after the expiration of the non-citizen's permit.	\$ 3,881,086.47		Immigration Act 2003 Immigration Regulation 2007	The source of the fund for the account is received from the foreign customers who apply for certain permit application to either study, work, invest or reside in the country.
Prisoners Trust Fund	Fiji Corrections Service	HQ	To record and safeguard funds earned or held on behalf of inmates under approved rehabilitation, enterprise, and related inmate engagement programs within the Fiji Corrections Service. Such engagements are sugarcane harvesting (musudovu), art gallery, job placement, personal cash & commercial earnings	\$ 443,264.35	7-Jan-08	Policy	Inmates money earned from Sugarcane harvesting, art gallery sales, job placement, inmates personal cash & commercial earnings are deposited into this account and are released upon their discharge.
Job Placement	Fiji Corrections Service	HQ		\$ 7,212.64			
Art Gallery	Fiji Corrections Service	HQ		\$ 26,377.62			
Sugarcane Harvesting	Fiji Corrections Service	HQ		\$ 325,020.35			
Commercial Funds	Fiji Corrections Service	HQ		\$ 4,352.75			
Liquidation Trust	Ministry of Justice	Administration and Accounts	To hold monies recovered from Liquidated Companies for distribution to Creditors as per Winding up Court Order.It operates under Fijis Company Insolvency Framework currently governed by the Companies Act 2015	\$ 2,485,160.69		By Law - Companies Act ,Cap 247	Debtor
Bankruptcy Trust	Ministry of Justice	Administration and Accounts	To manage bankrupt estates and collect and distribute funds to Creditors as per Receiving Order from Court.	\$ 666,644.91		By Law - Bankruptcy Act 1944	Debtor
PM's Relief & Rehabilitation Trust Fund	Ministry of Rural & Maritime Development & National Disaster Management	Headquarters	Cabinet agreed that a National Disaster Relief and Rehabilitaion Fund be created to provide for emergencies and as required under the National Disaster Management Act	\$ 4,802,765.99	2003	Cabinet Decision - CP (03) 333 - 12 August 2003	Annual Grant - Government; Contributions by Aid Donors and the Private Sector
1/3 Rd Contribution – Self Help	Ministry of Rural & Maritime Development & National Disaster Management	Headquarters	Established for the purpose of 1/3rd contributions		13th November 2008	Policy	1/3rd contributions by Policy

Community Contributions	Ministry of Rural & Maritime Development & National Disaster Management	Headquarters	Monies contributed by community as their 1/3rd community sea transport	\$3,517,259.34	13th November 2008	Policy	1/3rd contributions by Policy (all under 1 trust account)
Rural Housing Scheme 2	Ministry of Rural & Maritime Development & National Disaster Management	Headquarters	Established for the purpose of 1/3rd contributions		13th November 2008	Policy	
Seafaring Entrep Assist Subsidy	Ministry of Rural & Maritime Development & National Disaster Management	Headquarters	Established for the purpose of 1/3rd contributions		13th November 2008	Policy	
Rural Housing Scheme 1	Ministry of Rural & Maritime Development & National Disaster Management	Headquarters	Established for the purpose of 1/3rd contributions		13th November 2008	Policy	
Croc Trust Fund Nabavatu	Ministry of Rural & Maritime Development & National Disaster Management	Headquarters	Aims to ensure the safety and wellbeing of the Nabavatu residents by relocating the village to safer and more sustainable area		3-Aug-24	Policy	Aid by Ministry of Environment and Climate Change(By Policy) - donor funds
Cardiology Services Account	Ministry of Health and Medical Services	General Administration	The fund was set up for the purpose of purchase of expensive cardiology investigation consumables.These consumables are used for diagnostic and therapeutic angiography.	\$923,042.20	2009		fees chargeable for the cardiology investigation offered
Children Treatment Trust	Ministry of Health and Medical Services	General Administration	The Children's Overseas Treatment Trust Fund was originally established in the 1990's to assist in sending children overseas for operations/treatment not available in Fiji.This was before the MOH established its overseas treatment funding for this account has been donations from	\$275,953.19	1993		
Colonial War Memorial Hospital Staff Trust	Ministry of Health and Medical Services	General Administration	The fund was set for the emergency purchase of medicines, consumables or other medical items that staff members urgently require activities for patient care	\$30,799.43	1993		
Mahogany Industry Council Fund	Ministry of Forestry	General Administration	Support and Assist Mahogany Landowners and Small Cottage Industries		2003	Fiji Mahogany Act 2003 (Section 3); Mahogany Industry Development Act 2010 (s8) now will be replaces by the newly passed Mahogany Bill 2025	the License Fees collected from the Mahogany Loggers Contractors and Mahogany Sawmillers.
General Trust Fund	Ministry of Lands and Mineral Resources	General Administration	The funds that are operated under the Lands Trust Fund include the following: •Land Acquisition Compensation funds. •Land Bank Fees, Leases & Securities collected on behalf of Land-Owning Units. •Sand & Gravel Extraction Royalties. •Qoliqoli Compensation. •Government Survey & Plan Ad – Hoc Work. •Government Construction Work Compensation.	\$11,152,318.08	2012	The Ministry of Lands Trust Fund Account was established under the Government's public financial management framework to administer monies held in trust relating to land administration and Land Bank operations.	Land Use Act 2010 (Section 12) for deposits, securities and guarantees; and Finance Instructions 2010, Part 9 (Trust Money) for the authority to establish and operate the trust account.
Lands- Trust Fund Account	Ministry of Lands and Mineral Resources	General Administration	•Land Owning Unit Leases. •Funds received for Vanua View Services; and •Funds received for Re-valuation of City and Town Boundaries for Municipal councils				
Mining Trust	Ministry of Lands and Mineral Resources	Geological and Mineral Investigation	Mining Trust Funds -The account is purposed to account for all monies relating to mining operations in Fiji in supporting regulatory enforcement and monitoring of mining activities. These includes Mining Royalties, Mining Bond, Mining fees and Environmental bond on active mining and prospecting leases. Funds are levied and paid in by Mining Operators and Prospectors in the Mining Sector in Fiji.	\$22,438,838.70	2009	The Department of Mineral Resources Trust Fund Account was established in 2009 under the Government's public financial management	In alignment to TRUST ACCOUNTS ACT 1996 ACT NO. 15 OF 1996 and Finance Instruction 2010, Part 6 (Trust Money) an authority was issued to estbalish the Mining and Non Mining Trust Account

Non-Mining Trust	Ministry of Lands and Mineral Resources	Geological and Mineral Investigation	Non-Mining -This account was purposely created to account for all monies paid by clients for the operations of non-mining activities such as Geotechnical Survey, Aggregate Survey, Groundwater Investigation, Assessment, Development and Evaluation works and Commercial Boreholes for privately funded projects.			framework to administer monies for all mining and non-mining activities. Mining Act 1965 - section 16 Fair	
IHRDP Trust Account	Ministry of Commerce and Business Development	Corporate Services	The IHRDP Trust exists to safeguard commitment from the communities, other ministry or agencies towards the projects. The Trust Fund of IHRDP exists as an independent trust account (Trust Account) and the Ministry manages and operates the account, under the policies and procedures applicable to it under the Ministry's Finance Manual.	\$ 124,640.17			1. Cash contribution of not more than 1/3 of the total project costs from project recipients 2. Monies held pn behalf of the project recipients 3. Development partners, donor agencies and Government Ministries who wish to support IHRDP projects and other MSME related initiatives
Cooperatives Small Business Institute	Ministry of Commerce and Business Development	Co-operative - General Administration	The Trust Fund exists as an independent trust account and the Ministry manages and operates the account, under the policies and procedures applicable to it under the Ministry's Finance Manual.	\$ 246,534.70		Cooperatives Act 1996 - Section 101(1)	1. course fees collected from training programs offered by C
Central Cooperatives Fund	Ministry of Commerce and Business Development	Co-operative - General Administration					2. training programs conducted by CCF which are funded organisations and Government entities; 3. hire of training facilities for conduct of seminars and confel
National Co-Op Federation	Ministry of Commerce and Business Development	Co-operative - General Administration					4. Sale of Stationeries 5. approved donations and other Government or non-governm 6. funding from donor agencies and development partners fd 7. Cash contribution of not more than 1/3 of the total project
Adopt School Progrme ANZ Trust	Ministry of Public Works, Meteorological Services and Transport	Office Accommodation and Housing Unit	This allocation was established in the aftermath of Cyclone Winston to support the rehabilitation of schools damaged by the cyclone. It was managed by the Ministry of Finance, Strategic Planning, National Development, in coordination with the former Construction Implementation Unit (CIU) for technical administration. The purpose of this account is to hold overseas donor funds dedicated to capital construction projects. The accounts associated with this allocation are primarily interest-bearing	\$ 1,502,716.21			overseas donor funds
Performance And Tenancy Board	Ministry of Public Works, Meteorological Services and Transport	Office Accommodation and Housing Unit	The purpose of this account is to hold tenancy bonds for tenants of government quarters in Suva (market rent) and for civil servants in various divisions through salary deductions	\$ 421,797.05	2014	Policy	Tenants and Contractors
Adopt School Program Bob Trust	Ministry of Public Works, Meteorological Services and Transport	Office Accommodation and Housing Unit	This allocation was established in the aftermath of Cyclone Winston to support the rehabilitation of schools damaged by the cyclone. It was managed by the Ministry of Finance, Strategic Planning, National Development, in coordination with the former Construction Implementation Unit (CIU) for technical administration. The purpose of this account is to hold overseas donor funds dedicated to capital construction projects. The accounts associated with this allocation are primarily interest-bearing	\$ 2,704,475.18		Policy	overseas donor funds

OHS Trust Fund	Ministry of Employment, Productivity and Workplace Relations	General Administration	promotion of OHS and enforcement of the <i>Health and Safety at Work Act 1996</i> and its subsidiary legislations. The service provided are to promote and maintain a working environment, which is healthy and safe for both workers and employers and directly contributes to improved productivity	\$17,281,688.59		<i>Health and Safety at Work Act 1996</i>	OHS inspections
National Employment Centre	Ministry of Employment,	General Administration	Section 95 of the Employment Centre Act 2009	\$228,501.35		Employment Centre Act 2009	Section 96 (2) of the Employment Centre Act 2009
Employment Relations Agency	Ministry of Employment, Productivity and Workplace Relations	Labour Standard Services	when employment disputes and employment grievances are not resolved by the Mediation Service, the Employment Relations Agency assists employers or their representatives and workers or their representative Trade Union by adjudicating and determining the grievance or dispute between parties. In adjudication proceedings, there is also a requirement on the Agency to provide mediation assistance to the disputing parties when the need arises. In this regard the Agency assists disputing parties to amicably settle matters and these settlements are documented as binding awards or decisions	\$889,263.98			fees and fines issued to employers on labour compliance issues and LMCCC training
Workmen’s Compensation	Ministry of Employment, Productivity and Workplace Relations	Labour Standard Services	places on employers the legal responsibility to compensate workers who sustain injuries, lose their lives or contract diseases in the course of their employment. Compensation is through monetary payments and medical care provisions for the injured workers. Cases involving the death of a worker, monetary payments are given to the dependents of the deceased worker			Workmen’s Compensation Act (Cap. 94)	
Wages Dispute	Ministry of Employment, Productivity and Workplace Relations	Labour Standard Services	setting minimum wages and other terms and conditions of employment in Fiji’s employment sector. It ensures workers are actually provided with the stipulated Wages Regulations terms and conditions. Any payment received from employer after dispute on wages is resolved by the Wages unit and is paid out to the respective employee	\$12,000.00		EIR Act	The revenue is generated from employers on employers behalf
Telecommunication Development Trust Fund	Ministry of Policing and Communications	Department of Communications	Any money appropriated by Parliament for the purpose of Telecommunication Developemnt Trust Fund by any grant, contribution or loan from any international organization or donor	\$11,598,461.07	7/11/1905	Telecommunication Act 2008	Grant , Donor and LEVY Collections
Fibre Cable Management Trust	Ministry of Policing and Communications	Department of Communications	To receive monies from donors and othet sources to regulation 3 (1) for development of a fibre cable system	\$9,820,728.31	6/30/1905	Telecommunication Act 2008	Grant , Donor and LEVY Collections
Miscellaneous Projects	Republic of Fiji Military Forces	Policy and Administration	Miscellanous projects allocation was requested to cater small projects (community projects)	\$161,103.16	2024	Policy	Community projects mostly construction of Church building- fund raised by community (Soli)
New Cakaudrove Provincial Council	Republic of Fiji Military Forces	Policy and Administration	Construction of new Cakaudrove Provincial Council Office	\$454.85	2024	Policy	Itaukei Affairs Board
Rotuma Hospital	Republic of Fiji Military Forces	Policy and Administration	Construction of new Rotuma Hospital	\$48,876.96	Phase 1 - 2015 & Phase 2 - 2017	Policy	Budget - Ministry of Health
General Practioners Expansion Programme	Ministry of Finance and Strategic Planning & Statistics	General Administration	established to provide financial assistance to GPs to expand their services to the disadvantaged communities - allows citizens to received free medical care at private clinics with Government covering the costs	\$15,690,337	2022	Government Budget Policy	Budget appropriation/Fiji National training levy 4B
Waterways Trust Account	Ministry of Agriculture, Waterways and Sugar Industry	Irrigation, Drainage and Flood Protection	The purpose of this provision is to establish a 10% financial retention mechanism on civil engineering and capital infrastructure projects, thereby guaranteeing full contractual compliance, safeguarding public funds, and mitigating defect liabilities.	\$374,954.09	Pursuant to the parliamentary decision to merge the respective ministries, custody of the Trust Fund was transferred from the former Ministry of Waterways and Environment to the Ministry of Agriculture and Waterways, effective August 2023	Policy	The Ministry of Agriculture, Waterways and Sugar Industry maintains a dedicated Trust Account funded strictly by a 10% retention policy on all capital waterways infrastructure contracts. Governed by national financial legislation, this trust serves as an essential accountability mechanism—safeguarding public revenue and ensuring private contractors deliver climate-resilient civil works to full ministerial standard before final payment is released.
Rural Electrification Unit	Ministry of Public Works, Meteorological Services and Transport	Policy & Administration	Performance Bonds/Maintenance of Solar	\$1,055,520.05	2018	Policy	Customer Deposits/Performance Bonds
TOTAL TRUST FUND BALANCE AS AT 31 MAY 2026				\$363,213,370.4			