

ANNUAL REPORT 2023 - 2024

OFFICE OF THE PRIME MINISTER

Parliamentary Paper No 94/2026.



OFFICE OF THE PRIME MINISTER
ANNUAL REPORT
2023- 2024

TABLE OF CONTENT

Acronyms..... 4

Letter of Transmittal 5

About this Report..... 6

Corporate Profile 7

Review by the Permanent Secretary 8

Organisation Structure..... 9

Summary On The Role of the Unit and Its Core Functions 10

- **Assistant Minister—Office of the Prime Minister Opportunity & Growth** 10
- **Major Achievements 2023**..... 12
- **Major Achievements 2024**..... 15

Policy Advisory, Research and International Relations Division 16

Cabinet Office 18

Our Performance 18

Training on Cabinet paper Writing & Submission 22

Role of the Development Cooperation & Facilitation 23

Human Resources & Administration Unit..... 26

Human Resources & Management Unit 27

Finance Section 32

Appendices – Audit Financial Statement..... 34

ACRONYMS

Table 1.1 – Acronym and its description used in the report by various Unit within the Office of the Prime Minister.

ACP	Annual Corporate Plan
CSD	Corporate Services Division
CO	Cabinet Office
CSU	Client Services Unit
DCFD	Development Cooperation and Facilitation Division
DCFO	Development Cooperation and Facilitation Office
ESO	Executive Support Office
FENC	Funds for Education of Needy Children
FHCL	Fiji Hardwood Corporation Limited
GWEs	Government Wage Earners
HOD	Head of Department
MIC	Mahogany Industry Council
MOU	Memorandum of Understanding
MVT	Melanesian Vasu I Taukei
OHS	Occupational Health & Safety
OPM	Office of the Prime Minister
PCCPP	Peoples Charter for change Peace and Progress
PD	Policy Division
PO	Private Office
PRMD	Public Relation & Media Division
RDSSED	Roadmap to Democracy Sustainable Socio-Economic Development
SGS	Small Grant Scheme
UNDP	United Nations Development Program
VSATF	Vatukoula Social Assistance Trust Fund

LETTER OF TRANSMITTAL

30th November, 2024
Honourable Prime Minister
Sitiveni Ligamamada Rabuka
Level 4, Government Building New Wing
Suva

RE: 2023-2024 ANNUAL REPORT

Dear Sir,

It is with pleasure that I submit, for your information and presentation to Parliament, the Annual Report of the Office of the Prime Minister for the period 1st August 2023 – 31st July 2024.

The report highlights the Ministry's performance and Services delivered to our valued stake-holders as reflected in the 2023-2024 Annual Operational Plan.
This report has been prepared in accordance with the provisions of the Financial Management Act 2004.

The report further captures the commitment and diligence of all staff within the Ministry.

Yours sincerely



……

Dr. Lesi Korovavala
Permanent Secretary

ABOUT THIS REPORT

This Annual Report details our performance and commitments in our focus areas of robust leadership and equitable development for all. It provides data and examples that highlight our progress and describe our approach.

The report has been prepared in line with the Financial Management Act and Section 14 of the Amended Public Service Act 1999, which states that "(1) Within 2 months after the end of each year ending on 31 December, the Commission must provide the Minister with an Annual Report and a report of the performance of each Permanent Secretary during the year."

This report entails the following:

1. The Organisation Structure in the Office of the Prime Minister;
2. Outlines the contribution of the respective Division/ Units Outcomes, Outputs and Key Performance Indicators; and
3. Highlights the Achievements and Results in the Office of the Prime Minister and Department of Immigration.

CORPORATE PROFILE

VISION

A Modernized Nation-State through Robust Leadership & Equitable Development for All.

MISSION STATEMENT

The Office of the Prime Minister ensures that the Prime Minister receives comprehensive policy advice that impacts economic, Social, Governance, and cultural development processes at the national and all levels of society.

To achieve our vision, the Office of the Prime Minister will demonstrate:

- **VIGILANT OVERSIGHT** of National Policies through robust coordination processes;
- **HIGH VISIBILITY ENGAGEMENT** with all key stakeholders; and
- **INNOVATIVE AND DYNAMIC PROCESSES** for effective and sustainable policy development, implementation and evaluation of Government objectives.

VALUES

LOYALTY

to the Government of the day

RESPECT

one another and for the rule of law

RELIABILITY

to do our jobs honestly and diligently

ACCOUNTABILITY

for everything we do and the decision we make

PROFESSIONALISM

Through a high level of competence, honesty and fairness in the delivery of services.

TOLERANCE

For individual differences and working together without prejudice, bias or discrimination.

INTEGRITY

In upholding the values and ethics of the Fijian Public Services.

REVIEW BY THE PERMANENT SECRETARY



The Office of the Prime Minister (OPM) plays a central role in supporting the Government's priorities and ensuring effective coordination across Government and the public service. As the lead agency supporting the Honourable Prime Minister, the Office provides strategic policy advice, administrative support, and coordination to facilitate informed decision- making and the effective delivery of Government programmes.

During the 2023-2024 financial year, the Office continued to strengthen its role in promoting policy coherence, accountability, and effective governance. Through close collaboration with ministries, departments, development partners, and other stakeholders, we worked to ensure that Government priorities remained aligned with national development objectives and the Sustainable Development Goals.

A key priority during the reporting period was strengthening the efficiency and effectiveness of Cabinet processes and supporting timely decision-making across Government. The Cabinet Office coordinated a significant volume of Cabinet submissions and provided technical guidance and training to ministries to enhance the quality of policy papers submitted for consideration. These efforts contributed to more informed decision-making, improved policy coordination, and more effective implementation of Government priorities.

The Office also continued to support community development initiatives through the Development Cooperation and Facilitation Division. Through the Small Grant Scheme and various development partnerships, assistance was directed towards projects that improved educational facilities, water and sanitation services, community infrastructure, and livelihood opportunities, particularly in rural and maritime areas. These investments reflect the Government's commitment to ensuring that development benefits reach communities across Fiji, especially those most in need of support.

Support for minority and maritime communities remained an important priority throughout the year. Through the administration of subvention and development funds for Rotuma, Rabi, Kioa, and Melanesian Vasu-iTaukei communities, the Office contributed to initiatives that enhanced access to essential services, supported local development aspirations, and promoted greater social and economic inclusion.

The reporting period also underscored the importance of continuous improvement across Government systems and processes. While significant progress has been made in strengthening coordination and service delivery, we recognise that further improvements are required to enhance digital integration, information sharing, and project monitoring across Government. We also acknowledge the challenges associated with implementing development initiatives in remote and maritime locations and remain committed to working closely with stakeholders to improve responsiveness, efficiency, and service outcomes.

The achievements outlined in this report are the result of the collective efforts of many individuals and organisations. I wish to acknowledge our development partners, stakeholders, community leaders, and fellow Government agencies for their continued support,

cooperation, and shared commitment to national development. Their contributions have been invaluable in advancing the work of the Office and supporting the Government's development priorities.

I also extend my sincere appreciation to the staff of the Office of the Prime Minister. Your professionalism, dedication, and commitment to public service have enabled the Office to effectively deliver on its responsibilities and respond to the needs of Government and the people of Fiji. Your efforts continue to uphold the values of integrity, accountability, and service excellence that are fundamental to the public service.

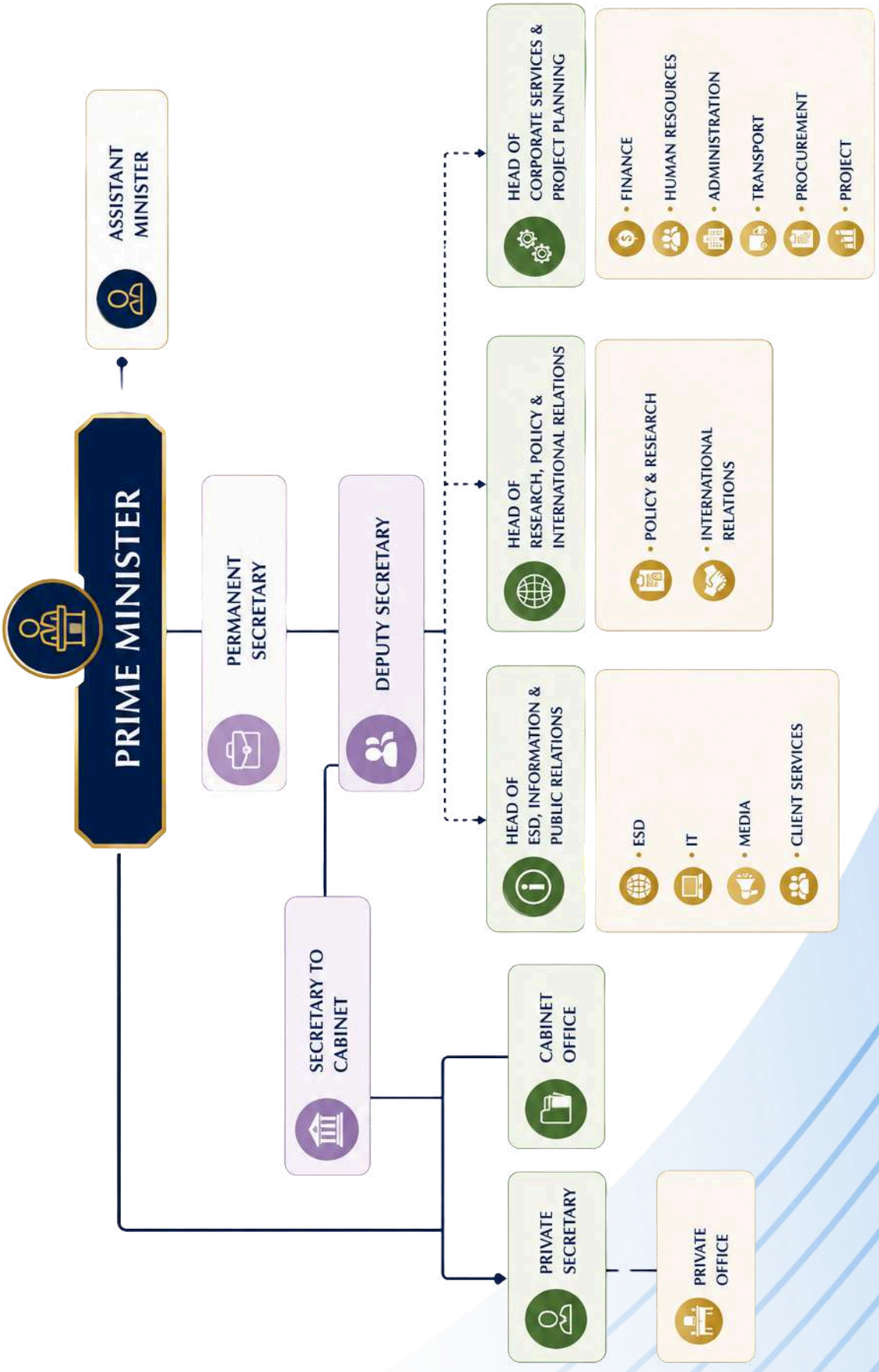
Finally, I express my appreciation to the Honourable Prime Minister for his leadership and guidance throughout the year. His commitment to inclusive development, good governance, and public service excellence has provided clear direction for the work of the Office and the broader public service.

As we look ahead, the Office remains committed to strengthening governance systems, enhancing service delivery, and fostering greater collaboration across Government and with our development partners. Through these efforts, we will continue to support the Government's vision of a resilient, inclusive, and prosperous Fiji for all.

.....

Dr. Lesi Korovavala
Permanent Secretary

ORGANISATION STRUCTURE



SUMMARY ON THE ROLE OF THE UNIT AND ITS CORE FUNCTIONS

Assistant Minister—Office of the Prime Minister Opportunities and Growth

The Office of the Prime Minister (OPM) takes a lead role in collaborating with all stakeholders to achieve the objectives and priorities of Government.

The role of the Assistant Minister in the Office of the Prime Minister (AMOPM) is quite challenging and very demanding.

There are currently no specific guidelines outlining the role of the Assistant Minister in the Office of the Prime Minister, the activities carried out must align to the strategic and dynamic vision of the Prime Minister.

The duties carried out as AMOPM are multi sectoral, with engagements spanning across most if not all government ministries.

As AMOPM, it is imperative that the geographical coverage of activities is not limited to political alliances or constituencies but is service focused towards the empowerment and growth of all Fijians.

The National Development Plan 2025-2029 maps out clear direction of action so all relative government ministries and agencies work towards a better, brighter and sustainable Fiji.

This report aims to highlight the notion of making the most with the little that we have; seeking opportunities for the growth of Fijians.

The Executive Support Staff to the Assistant Minister carry out supporting roles such as:

- Maintaining schedules
- Travel logistics and arrangements
- Speech Writing and Media Releases
- Preparation of Project Proposals
- Liaise with other ministries and stakeholders
- Security and secretarial duties
- Complaints and requests compilation and actioning

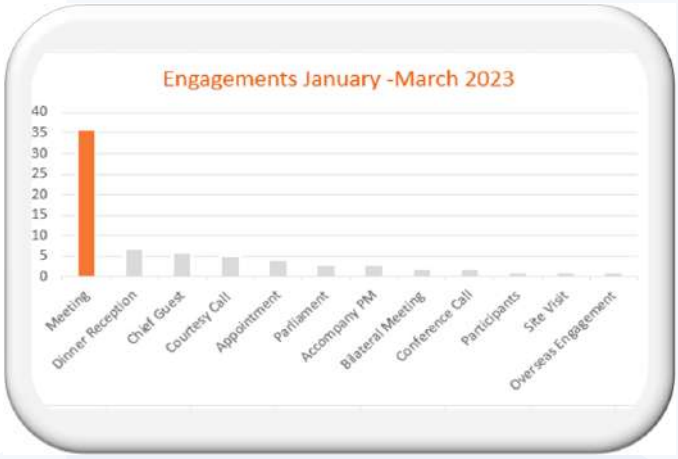
First Quarter 2023 (January—March)

The year began with a Northern Tour by the Honourable Prime Minister which gave us an opportunity to touch base with the people of the north.

Site events included visiting Rice Fiji, Nawi Island Integrated Resort, Naviavia Village and Nabuniikadamu

The first quarter was filled with mainly introductory visits and meetings and familiarising with both local, regional and international stakeholders.

The highlight of the first quarter of 2023 was officiating at the 7th Pacific Regional Conference on Disability.



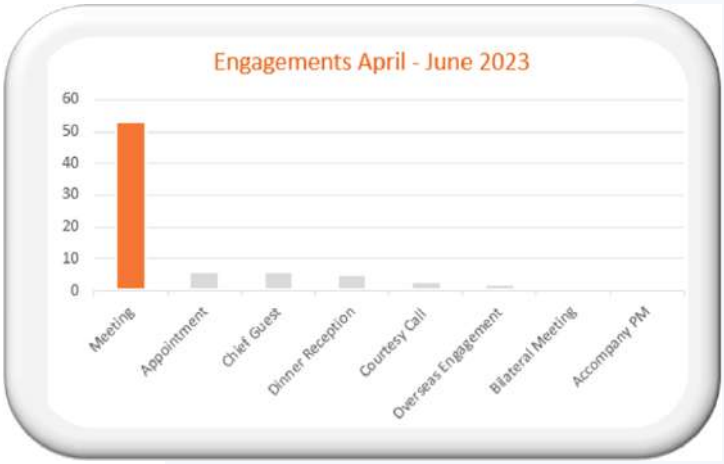
Second Quarter 2023 (April—June)

In directly trying to address the needs of the people, the formation of the Termites Taskforce was the highlight of the second quarter.

The months of April through to June had a total of 77 engagements with the majority being meetings.

Hon. Tubuna headed the delegation for the 79th United Nations Economic and Social Commission for Asia and the Pacific and the 18th Asia Media Summit.





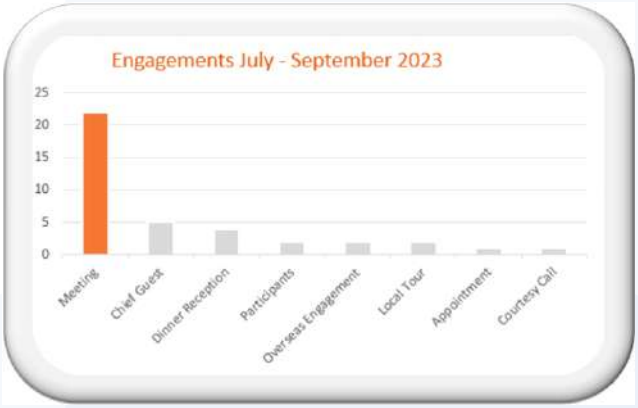
Third Quarter 2023 (July—September)

In the lead up to the 2022 General Elections, one of Hon. Tubuna's main priorities was to assist Fijians of Melanesian Descent otherwise known as Melanesians' vasu iTaukei in gaining security of tenure in the spaces which they occupy.

The launch of the Melanesian Settlements Taskforce in Wailoku has initiated the collaborative work of various ministries and government agencies into the formalisation of these settlements.

With the Honourable Prime Minister (HPM) as the Minister for Environment and Climate Change, Hon. Sakiusa Tubuna also officiated in several events on behalf of HPM in events linked to the Ministry of Environment and Climate Change.

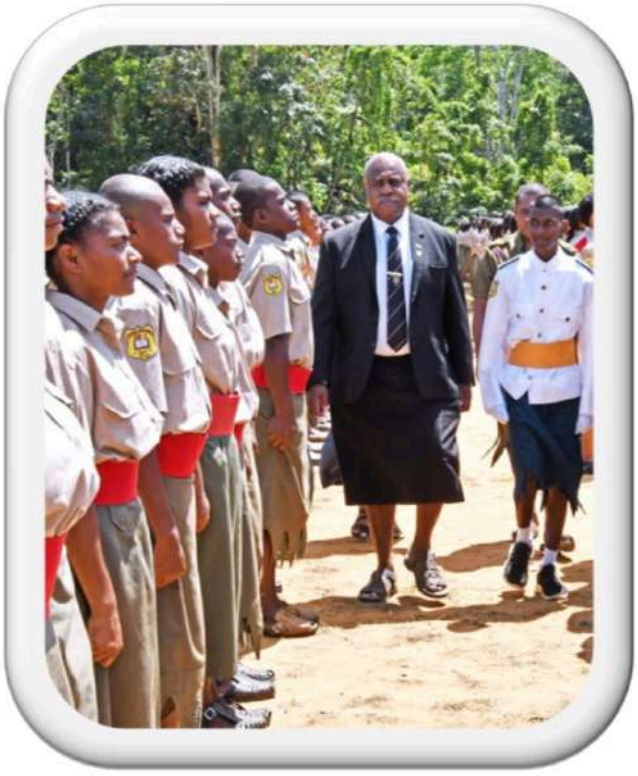
Hon. Tubuna attended the Pacific Climate Change Forum in Taiwan and the 7th Global Environment Facility Forum on behalf of HPM.





Fourth Quarter 2023 (October—December)

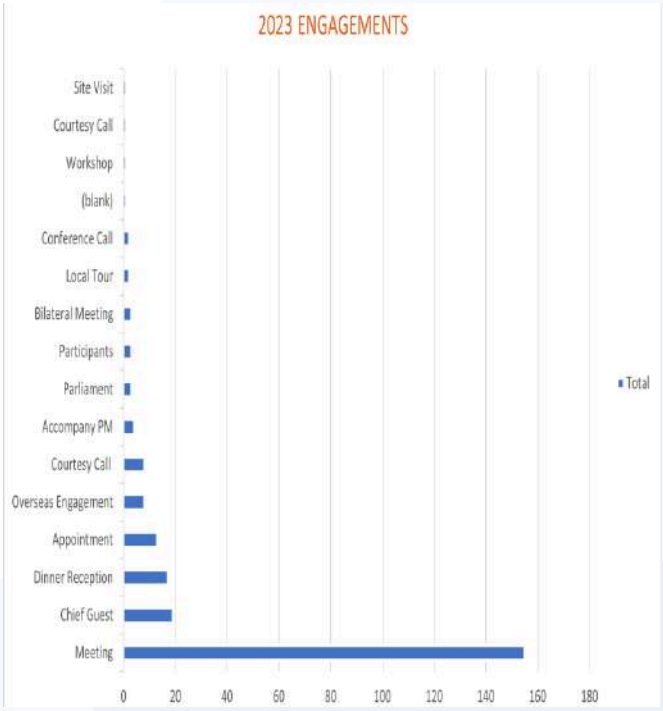
In looking to the future and grooming the next generation of Fijians, Hon. Tubuna continued to emphasise the need for social re-engineering. In the fourth quarter, Hon. Tubuna had a few notable engagements in schools, from Prize Giving Ceremonies to a Cadet Pass out Parade. Hon. Tubuna maintained that the we need to invest in our education sector so that we will be able to mould and shape better citizens of Fiji.





Major Achievements—2023

- Formation of the Melanesian Settlements Formalisation Taskforce
- Formation of the Asian Subterranean Termite Taskforce
- Meeting with the Vice Chairman of China International Development Cooperation Agency (CIDCA) and assisting with the lobbying for Donor Funds
- Addressing the National Education Summit
- Heading the Delegation for the ESCAP 79
- Launch of the Vakatawa Noke Report
- Launch of the Rewa Province Strategic Development Plan 2024-2027





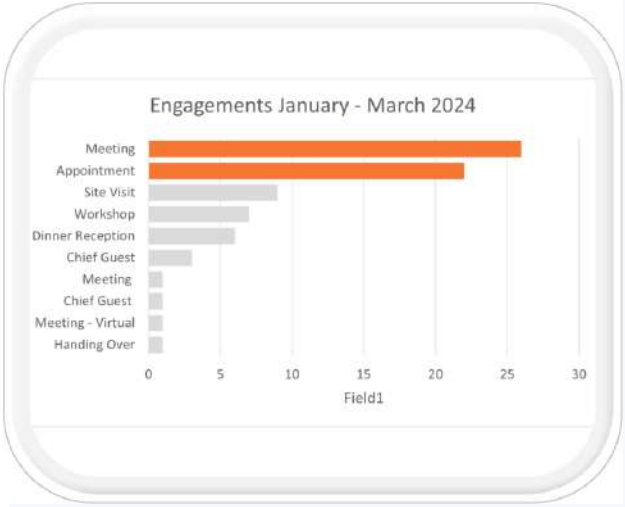



First Quarter 2024 (January—March)

The first quarter kicked off in the first week of the new year with a Coconut Planting Training Program at Naboro, setting the platform of several programs in 2024 that would directly empower Fijians.

The Government of Indonesia through the Office of the Prime Minister contributed USD $25 000 to support the highlands smallholders coffee
project.

Projects such as these will not only assist farmers with the relevant tools but also directly linked them to the relevant market.



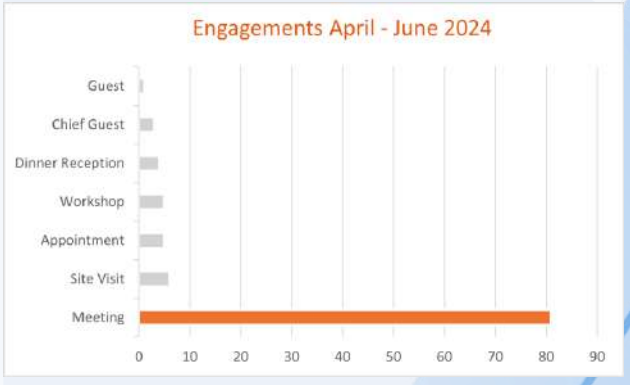




Second Quarter 2024 (April—June)

The second quarter was full of engagements with over 100 in total with the main highlights as:

- Chainsaw Training Phase 1 Certification Ceremony—Ovalau
- First Official Trip to Kadavu
- Project Handover (Cikobia Boat and Engine, Koroinasolo Village School Verandah Project Commissioning)

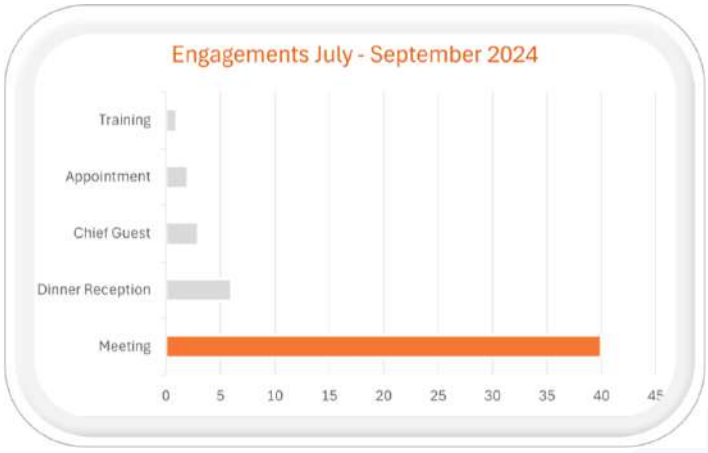







Third Quarter 2024 (July—September)

The July-September period showcased the fruits of the hundreds of hours put into negotiations and meetings through the launch of the Fiji Agricultural Partnership Project and Joint Programme Accelerating Progress Towards Rural Women's Economic Empowerment which injected around FJD$1million into Highlands of Viti Levu. This injection is expected to catalyse economic activity in the highlands and increase the socio-economic status of the assisted farmers.





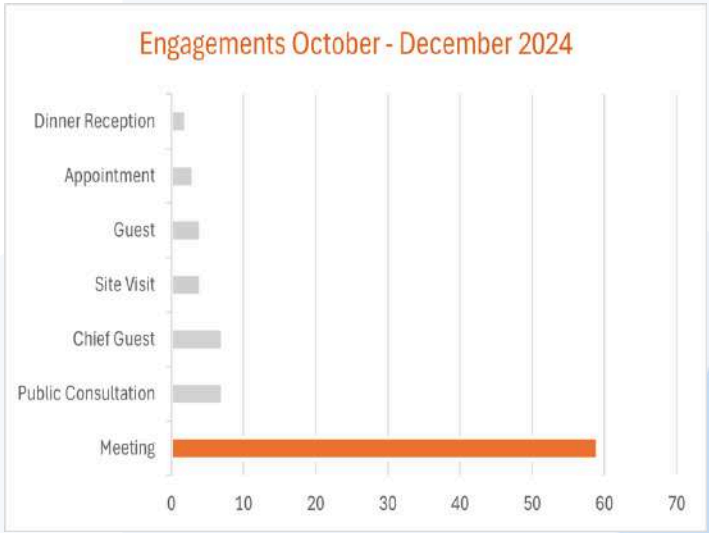




Fourth Quarter 2024 (October—December)

Hon. Tubuna's 80 odd engagements in the final quarter of 2024 also included several activities and visits of the Parliamentary Standing Committee. Noting that the new Parliamentary Session would be open in March, the Economic Affairs Committee and the Public Accounts Committee focused on rounding up public consultations on highlighted issues and bills.

The fourth quarter also saw the commissioning of the Wailailai Road, Tokou Dispensary, Tokatoka Burekalou Foothpath and the Commemoration of the 160 Year since the arrival of the first Melanesian Labourers from Solomon Islands, Vanuatu, Papua New Guinea and New Caledonia.





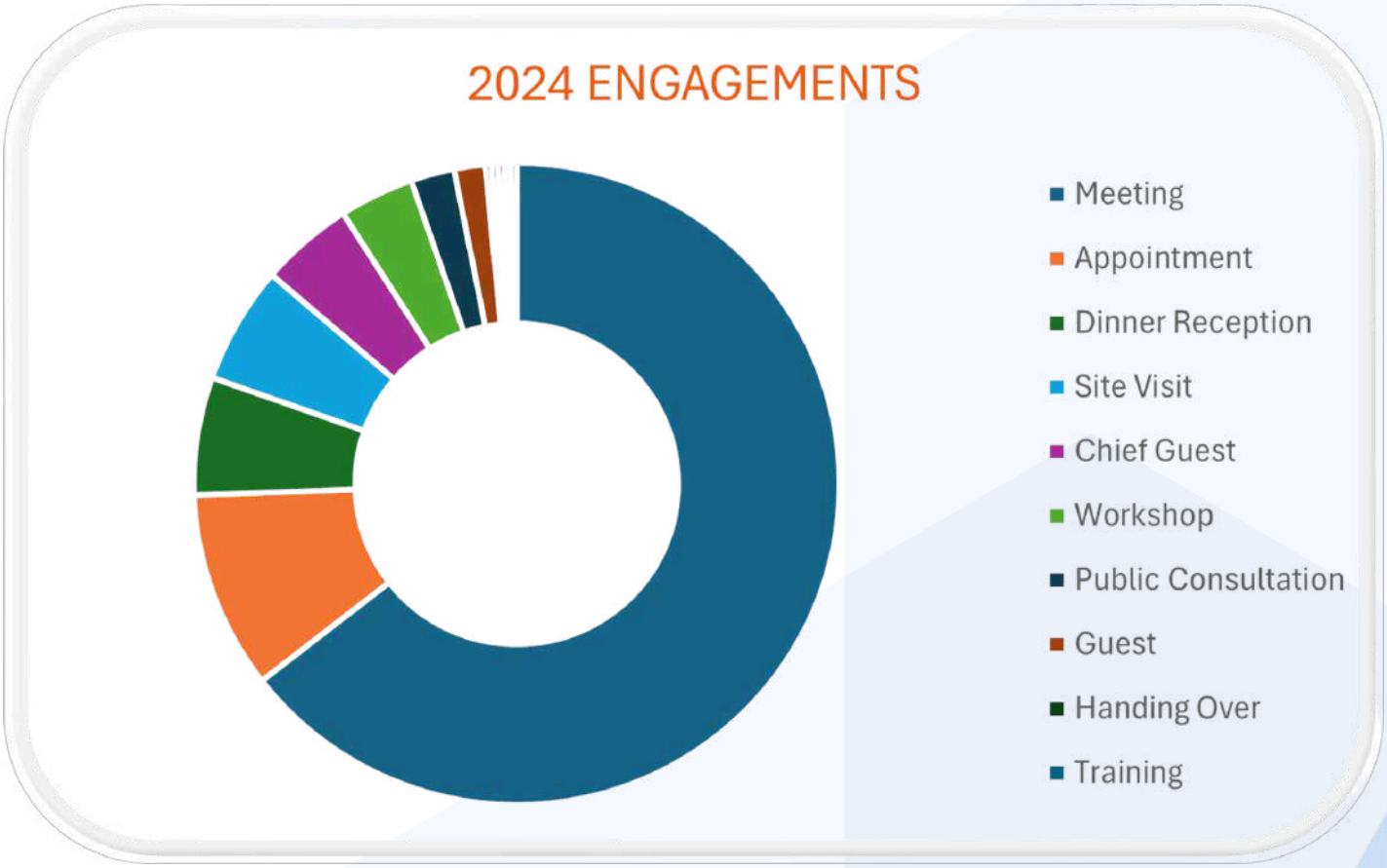






Major Achievements—2024

- USD $25000 Smallholders Coffee Project
- Coconut Planting Training
- Facilitating Chainsaw Training Request
- Facilitating Road Upgrades to Namuana Village, Waitovu Village, Wailoku Settlement, Korolailai Settlement, Delainavesi Settlement, etc
- Projects— Bureta Youths Gym Set, Cikobia Boat and Engine, Koroinasolo Village School Renovations and Extension, Tokou Dispensary, Wailailai Road, Tokatoka Burekalou Footpath



POLICY ADVISORY, RESEARCH AND INTERNATIONAL RELATIONS DIVISION

Summary on the role of the Unit and its core functions

The Policy Analysis Unit facilitates timely provision of thoroughly researched factual and evidenced advice on issues, policies, and programmes of national interest to the Prime Minister.

These include thorough analysis of policies that impact economic and social developments, governance and cultural contexts, as well briefs on submission made to the Cabinet by the different Ministries. The PAU also provides policy advice, formulates and acts on policy issues relating to all International Cooperation matters. The International Cooperation arm is responsible for all international relations matters that are aligned to the Office of the Prime Minister.

Summary of major achievements

1. **Reactivation of Government Decision-Making Machinery**

The Policy Analysis Unit successfully supported the reactivation of key inter-ministerial coordination platforms to enhance whole-of-government decision-making and policy implementation. Notably, the **Development Sub-Committee (DSC)** and the **Budget Aid Coordinating Committee (BACC)** were revitalised, ensuring regular engagement between central agencies, line ministries, and development partners. These committees are instrumental in facilitating informed policy advice, improving coordination, enhancing service delivery, and supporting the Government's broader development agenda under the Coalition Government framework. The Unit provided secretariat support to the DSC, ensuring follow-through on decisions and promoting accountability across agencies.

2. **Strategic Representation in Macroeconomic Coordination**

PAU played a lead advisory role in Fiji's macroeconomic dialogue through its active participation in the **Macroeconomic Technical Working Group (MTWG)** and the **Macroeconomic Committee**. These forums brought together key economic agencies including the Ministry of Finance, the Reserve Bank of Fiji, Fiji Bureau of Statistics and other Key Stakeholders. The PAU contributed analytical inputs that supported the revision of Fiji's **GDP growth estimate to 7.5%**, reflecting a stronger-than-expected post-COVID economic recovery. This strategic engagement ensured that the Office of the Prime Minister remained informed and equipped with real-time economic data and trends to shape policy decisions.

3. **Strategic Budget and Fiscal Policy Advisory Support**

The PAU provided comprehensive policy advice to the Honourable Prime Minister, in his capacity as **Chair of the Cabinet Sub Committee on the Budget (CSB)**, on the formulation of the **2024–2025 Medium-Term Fiscal Strategy** and the **2023/2024 National Budget**. These instruments are critical in restoring fiscal discipline, rebuilding fiscal buffers, and prioritising public investments in essential services. The PAU contribution ensured alignment between fiscal policy direction and the Government's development priorities, with a focus on prudent expenditure management, inclusive growth, and improved service delivery outcomes.

4. **Support for Regulatory Reform and Legislative Modernisation**

In alignment with the Government's commitment to good governance and institutional reform, the PAU supported several legislative and regulatory review processes. This included policy analysis and advisory support to various issues such as the following, to name a few:

- **Immigration Laws Review**, aimed at modernising Fiji's Immigration framework.
- **Local Government (Amendment) Bill No.2 – 2023**, permitting the restoration of municipal elections.
- **Mahogany Industry Development (Amendment) Bill 2023**, which reassigned the designating authority from the Prime Minister to the Minister for Forestry as Chair of the Mahogany Industry Council to streamline governance; and
- **Employment Relations (Amendment) Bill 2023**, to align definitions of essential services with international labour standards, particularly ILO conventions. These reforms support a more enabling, rights-based, and responsive policy environment.

5. **Consultation on the Fiji 2025–2029 National Development Plan (NDP)**

PAU also participated in preliminary consultations on the development of a **guiding framework for the Fiji 2025–2029 National Development Plan,** led by the Ministry of Finance, Strategic Planning, National Development and Statistics. Through strategic inputs and coordination with the Strategic Planning Office, PAU advocated for a resultsoriented, inclusive, and evidence-based approach to national planning, with an emphasis on measurable development outcomes, cross-sectoral coherence, and longterm resilience.

6. **Representation in International Policy Engagements**

Internationally, the Policy Analysis Unit supports Fiji's international policy engagements. One such engagement is the **Intergovernmental Negotiating Committee (INC) on the Global Plastics Treaty.** This included technical advice and coordination with relevant ministries to articulate Fiji's position, particularly on legally binding measures to reduce plastic pollution, enhance support for waste management, and uphold the interests of Small Island Developing States (SIDS). PAU's contribution helped ensure alignment between domestic sustainability efforts and international commitments.

These engagements reflect the Hon. Prime Minister's broader mandate to support coherent, forward-looking policy positions and strategic leadership at both domestic and global levels.

CABINET OFFICE

Our Role

The Cabinet Office functions as a secretariat to Cabinet, providing administrative support to Cabinet and Assistant Ministers. Led by the Secretary to the Cabinet, the Office provides support to the Prime Minister as the Chair of Cabinet, and the Ministers and Assistant Ministers on matters pertaining to decision-making in Cabinet, administrative issues on Ministerial emoluments and entitlements. The core role of the Office involves coordination of Cabinet meetings and management of Cabinet records. The mandate of the Office further extends to administration of ministerial leave, overseas travel, gazettal of acting appointments for Cabinet Ministers in consultation with the Prime Minister, and administration of laws pertaining Fiji Flag, Coat of Arms, Parliamentary Retirement Allowances, Prime Minister's Pension and Presidential Pension.

Talents

To support the Secretary to the Cabinet, the Office has two established staff.

Our Performance

Cabinet Submissions and Cabinet Meetings

From August 2023 - July 2024, Cabinet Office coordinated 20 Cabinet Meetings, 4 Special Cabinet Meetings and 3 Economic Subcommittee Meetings. During this period decisions on 375 Cabinet paper submissions from the ministries were also facilitated. These decisions were on legislations, regional and international meetings and conferences, financial matters, policy issues, and matters pertaining to regional and international cooperation. 105 Annual Reports were also tabled in Cabinet.

Tabulated below are the Annual Reports tabled in Cabinet:

GOVERNMENT MINISTRIES	ANNUAL REPORTS
Office of the President	1. Parliament of the Republic of Fiji 2019 – 2020 Annual Report
Ministry of Civil Service	2. Ministry of Civil Service 2019 – 2020 Annual Report
Ministry of Public Enterprises	3. Fiji Meat Industry Board 2019 Annual Report 4. Fiji Meat Industry Board 2020 Annual Report 5. Fiji Meat Industry Board Annual Report 2021 6. Fiji Meat Industry Board Annual Report 2022 7. Assets Fiji PTE Limited Annual Report 2016 – 2019 8. Fiji Airports 2021 Annual Report 9. Energy Fiji Limited 2023 Annual Report 10. Fijian Broadcasting Corporation Limited 2018 Annual Report

GOVERNMENT MINISTRIES	ANNUAL REPORTS
Ministry of Public Enterprises	11. Fijian Broadcasting Corporation Limited 2019 Annual Report 12. Fijian Broadcasting Corporation Limited 2020 Annual Report 13. Fijian Broadcasting Corporation Limited 2021 Annual Report 14. Fijian Broadcasting Corporation Limited 2022 Annual Report
Ministry of Justice	15. Ministry of Justice 2018 – 2019 Annual Report 16. Ministry of Justice 2019 – 2020 Annual Report 17. Ministry of Justice 2020 – 2021 Annual Report 18. Ministry of Justice 2021 – 2022 Annual Report
Ministry of Tourism and Civil Aviation	19. Tourism Fiji Annual Report 2015 20. Tourism Fiji Annual Report 2016, 1st January – 31st July 21. Tourism Fiji Annual Report 2016/2017, Aug 2016 – Jul 2017 22. Tourism Fiji Annual Report 2017 Aug – 2018 July 23. Civil Aviation Authority of Fiji 2021 Annual Report 24. Civil Aviation Authority of Fiji 2022 Annual Report
Ministry of Finance, Strategic Planning, National Development and Statistics	25. Reserve Bank of Fiji Insurance Annual Report 2022 26. Reserve Bank of Fiji August 2022 – July 2023 Annual Report 27. Fiji National Provident Fund Annual Report 2023 28. Fiji Development Bank Annual Report 2023 29. Office of the Auditor – General Annual Report 2022 30. Fiji Airways 2023 Annual Report
Ministry of Trade, Cooperatives, Micro, Small and Medium Enterprises and Communications	31. Consumer Council of Fiji Annual Report 2019 – 2020 32. Consumer Council of Fiji Annual Report 2021 – 2022 33. Investment Fiji Annual Report 2021 – 2022 34. Fijian Competition and Consumer Commission Annual Report 2019/2020
Ministry of Health and Medical Services	35. Ministry of Health and Medical Services 2016/2017 Annual Report 36. Ministry of Health and Medical Services 2017/2018 Annual Report 37. Ministry of Health and Medical Services 2018/2019 Annual Report 38. Ministry of Health and Medical Services 2019/2020 Annual Report 39. Ministry of Health and Medical Services 2020/2021 Annual Report

GOVERNMENT MINISTRIES	ANNUAL REPORTS
Ministry of iTaukei Affairs, Culture, Heritage and Arts	40. iTaukei Affairs Annual Report 2019 – 2020 41. iTaukei Affairs Board Annual Report 2015 – 2016 42. iTaukei Affairs Board Annual Report 2017 – 2018 43. iTaukei Affairs Board Annual Report 2018 – 2019 44. iTaukei Affairs Board Annual Report 2019 – 2020 45. iTaukei Affairs Board Annual Report 2020 – 2021 46. iTaukei Affairs Board Annual Report 2021 – 2022
Ministry of Lands and Mineral Resources	47. Ministry of Lands and Mineral Resources 2021–2022 Annual Report
Ministry of Public Works, Meteorological Services and Transport	48. Fiji Roads Authority 2019/2020 Annual Report 49. Fiji Roads Authority 2020/2021 Annual Report 50. Land Transport Authority Annual Report 2017 – 2018 51. Land Transport Authority Annual Report 2018 – 2019 52. Land Transport Authority Annual Report 2019 – 2020
Ministry of Rural and Maritime Development and Disaster Management	53. Ministry of Rural and Maritime Development and Disaster Management Annual Report 2018 – 2019 and 2019 – 2020
Ministry of Agriculture and Waterways	54. Ministry of Agriculture Annual Report 2019 – 2020 55. Ministry of Agriculture Annual Report 2020 – 2021 56. Ministry of Agriculture Annual Report 2021 – 2022
Ministry of Local Government	57. Tavua Town Council Annual Report for the Year Ended 2016 58. Savusavu Town Council Annual Report 2011 59. Savusavu Town Council Annual Report 2012 60. Nasinu Town Council Annual Report for the Year 2015 61. National Fire Authority Annual Report Year Ended 31st July 2017 62. Suva City Council Annual Report 2016 63. Suva City Council Annual Report 2017 64. Suva City Council Annual Report 2018 65. Nasinu Town Council Annual Report 2011 66. Nasinu Town Council Annual Report 2012 67. Nasinu Town Council Annual Report 2013 68. Nasinu Town Council Annual Report 2014 69. Levuka Town Council Annual Report for the Year 2016 70. Levuka Town Council Annual Report for the Year 2017 71. Tavua Town Council Annual Report for the Year Ended 2017 72. Tavua Town Council Annual Report for the Year Ended 2018

GOVERNMENT MINISTRIES	ANNUAL REPORTS
Ministry of Local Government	73. Nausori Town Council Annual Report 2016 74. Nausori Town Council Annual Report 2017 75. Nausori Town Council Annual Report 2018 76. Nasinu Town Council Annual Report for the Year 2015 77. Nasinu Town Council Annual Report for the Year 2016 78. Nasinu Town Council Annual Report for the Year 2017 79. Lautoka City Council Annual Report 2015 80. Lautoka City Council Annual Report 2016 81. Lautoka City Council Annual Report 2017
Ministry of Multi-Ethnic Affairs and Sugar Industry	82. Ministry of Sugar Industry 2019 – 2020 Annual Report 83. Fiji Sugar Corporation 2021 Annual Report 84. Fiji Sugar Corporation 2022 Annual Report 85. Fiji Sugar Corporation 2023 Annual Report 86. Sugar Industry Tribunal Annual Report 2017 87. Sugar Industry Tribunal Annual Report 2018 88. Sugar Industry Tribunal Annual Report 2019 89. Sugar Industry Tribunal Annual Report 2020 90. Sugar Cane Growers Council 2021 Annual Report 91. Sugar Cane Growers Fund 2021 Annual Report 92. Sugar Research Institute of Fiji Annual Report 2021
Ministry of Education	93. The Ministry of Education, Heritage & Arts Annual Report 2018 – 2019 94. The Ministry of Education, Heritage & Arts Annual Report 2019 – 2020 95. The Ministry of Education, Heritage & Arts Annual Report 2020 – 2021 96. Fiji Higher Education Commission Annual Report August 2018 – July 2019 97. Fiji Higher Education Commission 2019 – 2020 Annual Report 98. Fiji Higher Education Commission 2020 – 2021 Annual Report 99. Fiji Teachers Registration Authority Annual Report 2020/2021 100. Fiji Teachers Registration Authority Annual Report 2021 – 2022 101. Fiji National University 2023 Annual Report
Office of the Attorney – General	102. Accident Compensation Commission, Fiji 2021 Annual Report
Ministry of Forestry	103. Ministry of Forestry 2021 – 2022 Annual Report 104. Ministry of Forestry Annual Report 2022 – 2023

TRAININGS ON CABINET PAPER WRITING AND SUBMISSIONS

The Office continued to provide constant guidance to the ministries on Cabinet paper preparation and submissions through training sessions as requested by the ministries. In addition, advisory sessions were also held for individuals/teams who required guidance on specific subject matter in relation to the drafting of Cabinet papers.

Other Administrative Duties

The Office continued to facilitate the decision of the Prime Minister on Ministerial leave, overseas travel and acting appointments. Requests for the use of Coat of Arms, as well as pension administration for former Members of Parliament, former Prime Ministers and Former Presidents were facilitated as well, in line with the relevant legislation.

ROLE OF THE DEVELOPMENT COOPERATION & FACILITATION DIVISION (DCFD)

The Development Cooperation and Facilitation Division (DCFD) plays a central role in coordinating, facilitating, and monitoring development initiatives to support inclusive socio-economic growth. The Division serves as a key interface between government agencies, development partners, donor organisations, civil society, and beneficiary communities, ensuring that development assistance aligns with national priorities.

DCFD is responsible for the identification, planning, implementation, monitoring, and reporting of both government-funded and donor-funded development projects. Its functions include strengthening bilateral and multilateral partnerships, supporting feasibility studies and project design, coordinating enabling works, formalizing cooperation arrangements, and ensuring effective implementation of development activities.

The Division leads stakeholder engagement and contributes to policy and legislative development for national and minority communities. It also coordinates development initiatives for Rotuma, Rabi, Kioa, and Melanesian Vasu-i-Taukei communities. Through robust monitoring frameworks, efficient data systems, and timely financial facilitation, DCFD promotes accountability, transparency, and the effective delivery of sustainable development outcomes.

The division has vigorously pursued its monitoring role over external agencies to ensure the timely implementation of these projects and the consistent submission of progressive status reports.

1. Chinese Gratuitous Aid Projects

#	Name of project	Description	Implementing Agency	Agency	Grant FJ$m	Status
1	Vanua Levu Road upgrading	The project focus on the maintenance and upgrade of 80km of rural roads, including Natewa-West coast, Nabalebale-Dawara roads in Cakaudrove and Nabouwalu-Makolei road in Bua	Fiji Roads Authority	China	300	Feasibility study completed
2	Vunikura Jetty	To serve those at Rabi, Kioa,Buca Bay and nearby district	Fiji Roads Authority	China	10	Feasibility study completed

#	Name of project	Description	Implementing Agency	Agency	Grant FJ$m	Status
3	Korolevu Jetty	To serve the maritime island Beqa, Vatulele Yanuca and nearby Islands	Fiji Roads Authority	China	10	Feasibility study completed
4	3th Phase Juncao Mushroom	Cultivation and Demonstration	Fiji Roads Authority	China	10	Commencement of Work
5	3rd Phase Rice development	Rice cultivation and demonstration	Fiji Roads Authority	China		Commencement of work

2. Small Grant Scheme (SGS)

The Office of the Prime Minister was allocated $2 million under the National Budget for the Small Grant Scheme (SGS) to fund projects identified by the Prime Minister during visits to rural communities, as well as requests submitted directly to his Office. The SGS aims to address critical community needs through small-scale infrastructure projects, including roads, footbridges, crossings, schools, and income-generating initiatives.

In 2024, a total of 37 community projects were funded. Of these, 13 projects (35%) were directed towards improving the education sector. The remaining funds were allocated to village and settlement development projects, as well as other integrated sectoral initiatives.

The Small Grant Scheme continues to be a highly sought-after form of assistance, enabling the Office of the Prime Minister to respond promptly to pressing community development needs that may not be covered under existing programmes of other ministries and departments. Through close partnership with communities and the Government, the Scheme delivers visible and tangible benefits that contribute to improving the livelihoods and well-being of people across Fiji.

Figure 1. Sectorial distribution of projects

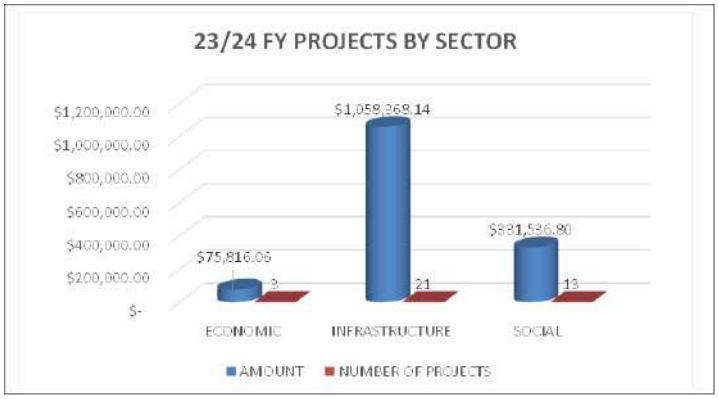
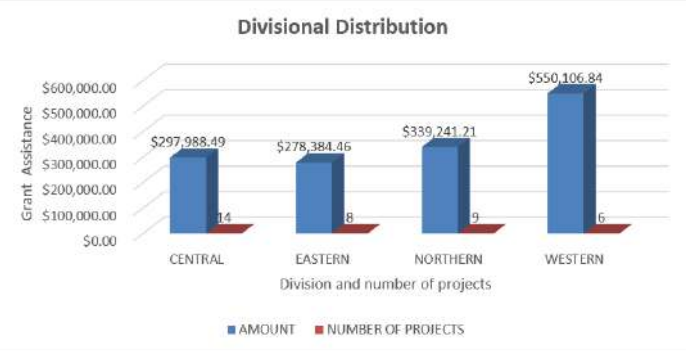


Figure 1 shows that 37 projects were funded during the 2023/2024 financial year, with a total allocation of approximately $1.47 million

The 2023/24 Small Grant Scheme was primarily focused on infrastructure development, which received the majority of both project numbers and funding allocations. This reflects the Government's commitment to addressing critical infrastructure needs in rural and underserved communities. Social sector projects also received significant support, while economic projects accounted for a relatively small proportion of total investments. Overall, the distribution of funding demonstrates a priority towards improving community infrastructure and enhancing the quality of life for Fijians

Figure 2: Tabulated below is the Divisional distribution of projects



3. Minority Communities

The Office of the Prime Minister, through the DCFD, also administered subvention funds in 2024 for the Rotuma and Rabi Island Councils, alongside development funds for the Kioa and Melanesian/Vasu i-Taukei communities. A total of $825,000 was allocated and utilized to assist these communities in covering their operational costs and funding vital development projects. These included water, electricity, education, health, and small income-generating projects designed to foster economic development within the communities.

Small Grant Project Handing Over pictorial:



Handing over of 23ft f/boat & 40hp o/engine to Yavusa Vuanigigia, Udu village, Kabara, Lau by Minister for Lands Hon. Vosarogo



Commissioning of Tokou Dispensary in Ovalau by Assistant Minister Office of the Prime Minister Hon. Sakiusa Tubuna



Commissioning of the Daku village Evacuation Centre, Kia Island, Macuata by Hon. Bulitavu

HUMAN RESOURCES & ADMINISTRATIVE STATEMENT

Human Resources & Administration Unit holds primary responsibility for managing and administering all human resources management functions. Its core mandate encompasses policy administration, recruitment and selection, compliance with employment and labour laws, employee induction, and continuous learning and development activities. Additionally, the Unit oversees leave management, performance management, personnel record retention, counseling and disciplinary processes, and employee assistance programs.

In alignment with the strategic vision of the Office of the Prime Minister, the Unit fosters a positive, engaging work environment while identifying and responding adaptively to the reform initiatives. Furthermore, the Unit drives enhanced organisation management by providing comprehensive administrative and logistics support across all Divisions/Units.

Human Resources Policies/Plans

- In terms of HR Policies, the Ministry adheres to standard HR policies as stipulated by the Public Service Commission. The Ministry continued to strengthen staff utilisation of the Human Resources Management Information System (HRMIS) to improve efficiency and service delivery.

Sustaining HR Assistance With Limited Resources

- In addition to its overall responsibility for HR management and development within the Ministry, the HRA Unit continued to sustain and deliver its role in providing assistance on HR-related matters for the Climate Change Division, despite no additional HR staff being allocated to the Unit. This ongoing support demonstrates the Unit's resilience and commitment to ensuring effective HR service delivery, even under resource limitations.

Staff Retension Measures

- In response to high staff turnover within the Ministry over the past 12 months and the last financial year reporting period, OPM swiftly implemented retention measures from MCS Circulars 2/2024 and 5/2024. These measures included salary step increases applied for staff within salary bands A to I, funded through internal sourcing. This initiative aims to reduce turnover, retain a competent workforce, strengthen institutional capacity and ensure continuous service delivery.

HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT

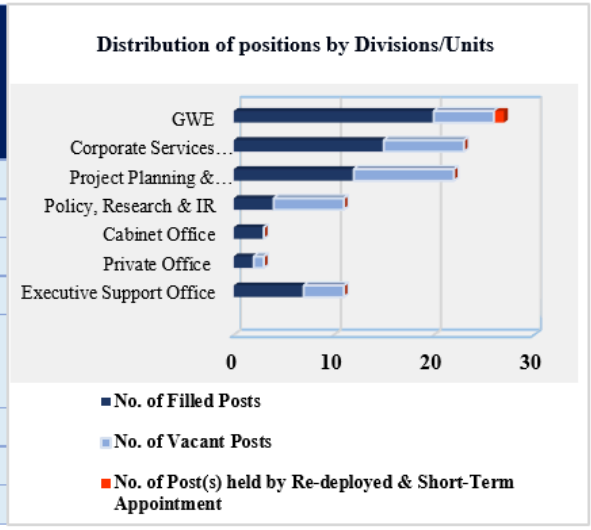
Staff Establishment

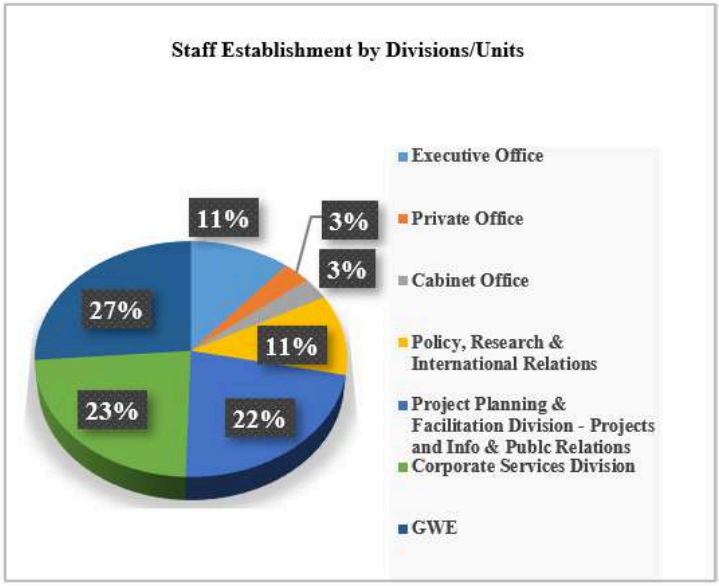
The Office of the Prime Minister's approved establishment stood at 99 positions at the end of FY 2023/2024. This workforce comprised 73 (74%) established positions and 26 (26%) Government Wages Earners (GWEs).

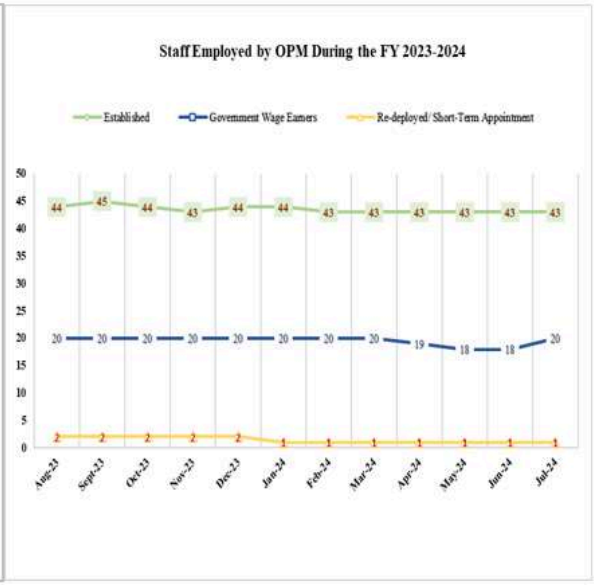
The Office also maintained one (1) short-term driver position designated for the Former Prime Minister, an allocation administered in accordance with the Prime Minister's Pensions Act.

The total number of staff employed by the Office at the end of the FY 2023/2024 are provided in the table and graphs below:

DIVISION/UNIT	No. of Filled Posts	No. of Vacant Posts	No. of Post(s) held by Re-deployed & Short-Term Appointment
Executive Support Office	7	4	0
Private Office	2	1	0
Cabinet Office	3	0	0
Policy, Research & IR	4	7	0
Project Planning & Facilitation Division - Projects and Info & Public Relations	12	10	0
Corporate Services Division	15	8	0
GWE	20	6	1
Total	**63**	**36**	**1**







Gender

The gender composition of the Office's workforce reflected balanced representation, with a distribution of 55% male and 45% female. The male demographic includes one (1) individual on a short-term appointment.



Classification	Male	Female
Established	21	22
Government Wage Earners	14 *(Including short-term appointment)*	7
TOTAL	**35**	**29**

Senior Leadership

In terms of senior leadership gender demographics, the Office remains dedicated to promoting gender equality across all administrative levels, ensuring that overall workforce demographics do not restrict upward mobility. At the end of the reporting period, representation within senior management tiers encompassing positions at the level of Principal, Manager and above stood at 62% male and 38% female. This management structure confirms the Office's active commitment to facilitating equal opportunity, institutional capacity building, and transparent career advancement for all staff.

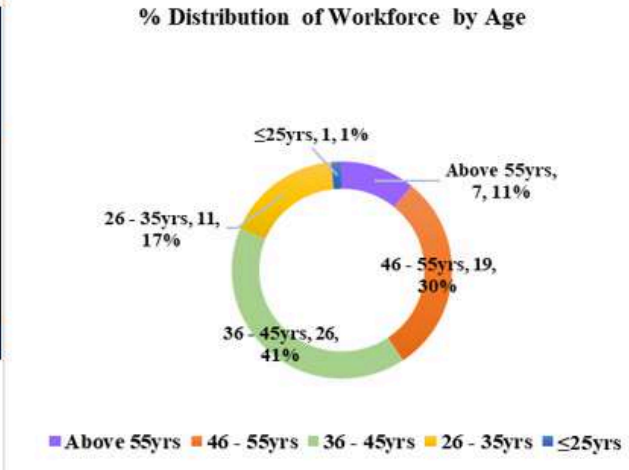


Age Distribution

At the end of the reporting period, the Office maintains a balanced workforce demographic, with 59% of the staff aged 44 or younger and 41% over the age of 45. This distribution successfully pairs institutional knowledge and experienced leadership with evolving skill sets, fostering a dynamic and adaptable working environment to support future operations.

The detailed age profile for staff is illustrated in the following table and chart:

Age Group	No. of Staff				Total
	Established		GWEs		
	Male	Female	Male	Female	
Above 55yrs	4	0	2	1	7
46 - 55yrs	2	7	6	4	19
36 - 45yrs	8	12	5	1	26
26 - 35yrs	6	3	1	1	11
≤25yrs	1	0	0	0	1
Total	**21**	**22**	**14**	**7**	**64**



Recruitment & Selection and other appointments

The Office maintained a fair and effective recruitment process under OMRS Guideline to employ the right person with the right skill set for each vacant role. This structured approached ensures workforce capability while consistently enhancing overall institutional capacity.

CLASSIFICATION BY NUMBER OF STAFF APPOINTMENTS FOR 2023 - 2024

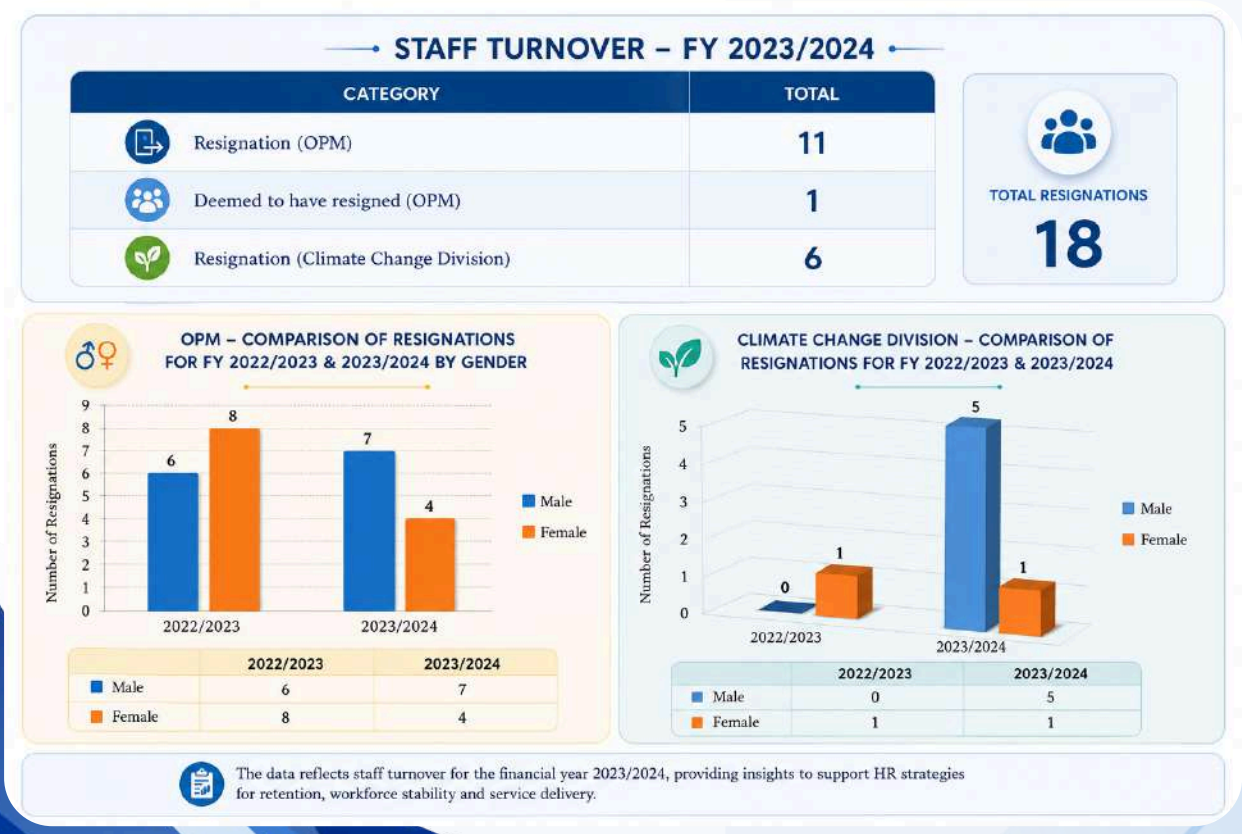
No.	Types of Appointment	Total	Remarks
1	New Appointment & Promotion	16	• OPM – 14 • Climate Change Division -2
2	New Acting Appointment	7	• OPM – 5 • Climate Change Division -2
3	Extension of Acting Appointment	5	• OPM
4	Regularisation of Appointment	2	• OPM

Staff Turnover

While staff turnover remains an ongoing institutional challenge due to competitive job markets, the Office achieved a marginal decrease in turnover during the reporting period. Most officers left the Office due to resignation and deemed to have resigned. Notably, eleven (11) resignations were processed in FY 2023/2024, reflecting a positive reduction compared to the fourteen (14) resignations recorded in FY 2022/2023.

Of those staff who resigned in the financial year, 55% moved to regional and international organisations.

In addition to the core turnover managed by the HRA Unit, the team also processed resignations for the Climate Change Division. Below is the number of activities undertaken to managed staff turnover during the reporting period, alongside a gender-based comparison of staff resignations for FY 2022/2023 and 2023/2024:



Effective Leave administration and Management

Staff continue to manage their leave seamlessly through the Human Resources Management Information System (HRMIS) online portal, while the Office actively encourages staff to utilise their annual entitlements to support workplace wellness and operational efficiency.

Summary of All Leave Taken During the Reporting Period			
Type of Leave	**No. of Staff**	**No. of Applications recorded**	**Total No. of days utilised**
Annual Leave	56	559	818.37
Bereavement Leave	35	66	86.5
Sick Leave with Sick Sheet	36	133	230
Sick Leave without sick sheet	39	169	159.25
Time off hours in lieu (TOIL)	23	222	1,450 hrs 33mins

Discipline

100% staff compliance with the code of conduct – no adverse report recorded for staff for the reporting period.

Occupational Health & safety

To ensure the OHS Committee and staff members were thoroughly acquainted with OHS regulations and their applications, the Unit successfully organised a two-day in-house OHS Training session (Modules III & IV) on 5th and 6th December 2023, conducted by the Ministry of Employment, Productivity and Industrial Relations at OPM. The training was attended by staff from the OPM, Office of the President, and the Climate Change Division, with the associated training costs/expenditures shared by the three participating Ministries/Offices.

Learning & Development

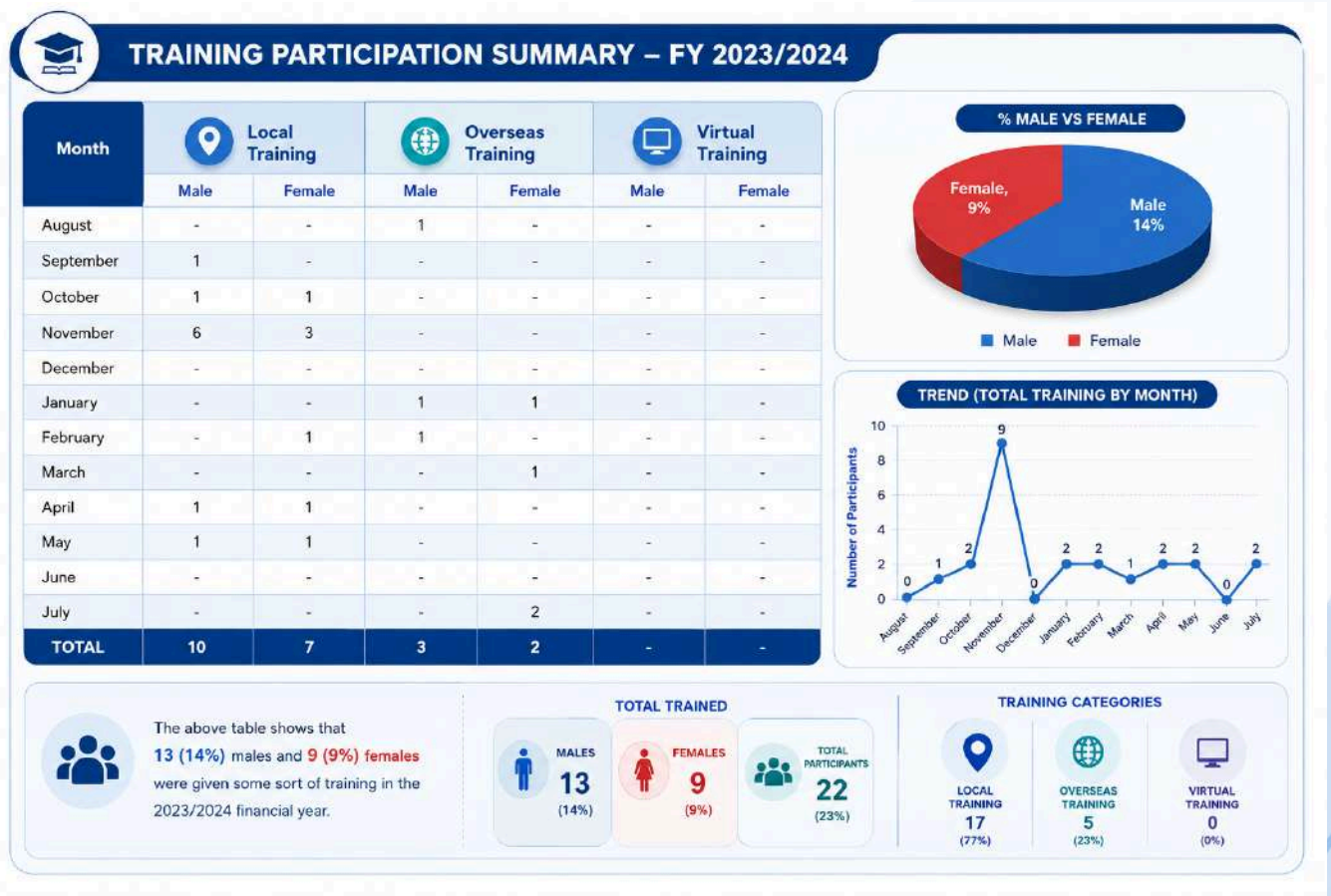
Developing a skilled and capable workforce remains a key priority of the Office. Investment in staff development is recognized as essential to enhancing individual performance and strengthening the organization's capacity to achieve its objectives. Through access to training, workshops, and other learning opportunities, employees are empowered to expand their knowledge, build new competencies, and adapt to changing workplace requirements.

This focus on continuous professional growth supports improved productivity, innovation, and service delivery. By embedding learning and capacity building into its organizational culture, the Office seeks to cultivate a high-performing workforce that is equipped to meet current and future challenges.

Between August 2023 and July 2024, a total of thirteen (13) different training sessions were conducted with some staff participating in multiple sessions based on their individual learning and development needs. Training opportunities were strategically allocated across all Units to promote equitable access and support workforce development throughout the organization. Consequently, a staff member from every Unit benefited from at least one learning and development activity during the reporting period. This achievement reflects the Office's strong commitment to fostering a skilled, capable, and high-performing workforce through continuous investment in employee development and organizational capacity building.

A moderate decline in training participation was observed in 2024. This can largely be attributed to the changes in senior leadership and the introduction of new strategic priorities. As the Office focused on aligning its operations and workforce with the evolving direction and objectives of the new administration, greater emphasis was placed on supporting organizational adjustment and continuity. Consequently, learning and development activities were temporarily moderated as staff and management concentrated on ensuring a smooth transition. Despite this, the Office remains committed to strengthening staff capabilities and will continue to prioritise learning and development as a key component of organisational effectiveness and long-term success.

Tabulated below is the number of learning and development activities for the financial year 2023/2024:



FINANCE SECTION

The major role of the Finance section is to provide support services to the Honourable Prime Minister, Assistant Minister and the staff for the Office of the Prime Minister to ensure the Ministry's deliverables are met and there are no disruptions to the daily operations. The Finance section is divided into three units and briefly highlighted below are their roles;

1. **Accounts**-Ensures timely processing of payments, pensions, salaries and wages. Maintains proper financial processes and records to ensure adherence to financial regulations. Provide financial advice to Senior Management for decision-making.

2. **Asset Management & Procurement**- Ensures proper implementation of asset management procedures and facilitates procurement on a timely basis. Ensuring all requests are facilitated in accordance to the procurement regulations and OPM Finance Manual 2021

.

3. **Fleet Management**- Ensures timely movement of OPM staff during official engagements. Maintains efficiency and proper management of government vehicles.

In the 2023 – 2024 financial year, the following major financial and accounting functions were achieved:

- 100% of reconciliations for underlying accounts submitted to the Ministry of Finance with no pending item or issues at the end of the financial year;
- 93% of our overall approved budget was utilized;
- 100% payment to parliamentary pensioners.
- 100% submission of Finance monthly and quarterly reports.
- Timely submission of Agency Financial Statement to Auditor General with no significant audit issue raised;
- Timely submission of 2024 – 2025 budget submission.
- Timely submission of Annual Procurement Plan to Ministry of Finance
- Timely submission of Budget loading for the new financial year;
- Timely submission of Annual Board of Survey (BoS) report to the Ministry of Finance and special BoS conducted in the year;
- Facilitation of payments in accordance to OPM Finance Manual and Financial Instructions. These included urgent payments such as per diems, grant payments, sports trust sponsorship, community projects, accountable advances and other urgent requests
- Timely submission of Reports to senior management for sound decision making.

Budge Overview of the Office of the Prime Minister

The Office of the Prime Minister received a total budget of $23.49 million for the 2023 – 2024 financial year as compared to $6.77 million for the 2022 – 2023 financial year. The major increase in budget was due to the inclusion of Fiji Service men After Care Fund Grant to our Budgeted appropriation under SEG 6 with a budget of $14.95 million.

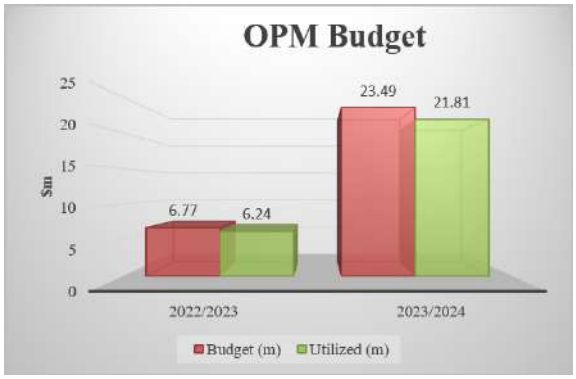




Figure 1: Accounts Team



Figure 2- Asset & Procurement team



Figure 3- Fleet Management Team

APPENDICES

AUDITED FINANCIAL STATEMENT FOR AUG 2023-JUL 2024

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits

Level 1, Modyl Plaza
Karsanji Street, Vatuwaqa
P. O. Box 2214, Government Buildings
Suva, Fiji

Telephone: (679) 8921519
E-mail: info@auditorgeneral.gov.fj
Website: www.oag.gov.fj

File: 1283

4 August 2025

The Honourable Sitiveni Rabuka
Prime Minister & Minister for Public Enterprises, Civil Service, Foreign Affairs & Information
Office of the Prime Minister
Government Buildings
SUVA

Dear Sir

OFFICE OF THE PRIME MINISTER
AUDITED FINANCIAL STATEMENTS - 31 JULY 2024

The audited financial statements of the Office of the Prime Minister for the year ended 31 July 2024 together with my audit report on them are enclosed.

Particulars of any errors and omissions arising from the audit have been forwarded to the Management for their necessary action.

Yours sincerely

Finau Seru Nagera
AUDITOR-GENERAL

cc: Dr. Lesikimacuata Korovavala, Permanent Secretary, Office of the Prime Minister

OFFICE OF THE PRIME MINISTER

AGENCY FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT 3
MANAGEMENT CERTIFICATE 5
STATEMENT OF RECEIPTS AND EXPENDITURE 6
APPROPRIATION STATEMENT 7
STATEMENT OF LOSSES 8
CHINESE GRANT TRUST FUND ACCOUNT – STATEMENT OF RECEIPTS AND PAYMENTS 10
TAIWAN GRANT TRUST FUND ACCOUNT – STATEMENT OF RECEIPTS AND PAYMENTS 11
RETENTION TRUST FUND ACCOUNT – STATEMENT OF RECEIPTS AND PAYMENTS 12
MAHOGANY INDUSTRY COUNCIL FUND ACCOUNT – STATEMENT OF RECEIPTS AND PAYMENTS 13
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 14

Level 1, Modyl Plaza
Karsanji Street, Vatuwaqa
P. O. Box 2214, Government Buildings
Suva, Fiji

Telephone: (679) 8921519
E-mail: info@auditorgeneral.gov.fj
Website: www.oag.gov.fj

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Office of the Prime Minister

Opinion

I have audited the financial statements of the Office of the Prime Minister which comprise the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses and Main Trust Fund Account Statement of Receipts and Payments for the financial year ended 31 July 2024, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Emphasis of Matter

I draw attention to the following:

The Appropriation Statement shows that Capital Expenditure had an unutilised budget of $534,279 or 27% of the revised budget for the year ended 31 July 2024.

My opinion is not modified in respect of this matter.

Other Information

The Management of the Office are responsible for the other information. The other information comprises the annual report but does not include the financial statements and the auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

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

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance.

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

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

Those charged with governance are responsible for overseeing the Office of the Prime Minister financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office of the Prime Minister internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management of Office of the Prime Minister.

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

Finau Seru Nagera
AUDITOR-GENERAL

Suva, Fiji
4 August 2025

OFFICE OF THE PRIME MINISTER
MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 JULY 2024

We certify that the financial statements:

(a) fairly reflect the financial operations and performance of the Office of the Prime Minister for the year ended 31 July 2024; and

(b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.

Lesikimacuata Korovavala

Permanent Secretary
Office of the Prime Minister

Afatareki Mataika

Manager Finance
Office of the Prime Minister

Date: 31/07/25

OFFICE OF THE PRIME MINISTER
STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024 ($)	2023 ($)
RECEIPTS			
Operating Revenue		147,269	77,433
Miscellaneous Revenue		39,304	17,696
TOTAL REVENUE	3 (a)	**186,573**	**95,129**
EXPENDITURE			
Operating Expenditure			
Established Staff	3 (b)	1,956,795	2,034,532
Government Wage Earners	3 (c)	455,777	365,132
Travel & Communication	3 (d)	883,324	923,480
Maintenance & Operations	3 (e)	969,509	984,392
Purchase of Goods & Services	3 (f)	199,269	140,066
Operating Grants & Transfers	3 (g)	15,550,601	601,957
Special Expenditure	3 (h)	141,138	82,980
Total Operating Expenditure		**20,156,413**	**5,132,539**
Capital Expenditure			
Capital Purchase	3 (i)	---	---
Capital Grants & Transfers	3 (j)	1,465,721	978,668
Total Capital Expenditure		**1,465,721**	**978,668**
Value Added Tax	3 (k)	189,606	123,909
TOTAL EXPENDITURE		**21,811,740**	**6,235,116**

OFFICE OF THE PRIME MINISTER
APPROPRIATION STATEMENT
FOR THE YEAR ENDED 31 JULY 2024

SEG	Item	Budget Estimate ($)	Appropriation Changes Note 5 ($)	Revised Estimate a ($)	Actual Expenditure b ($)	Carry – Over ($)	Lapsed Appropriation (a-b) Note 6 ($)
	Operating Expenditure						
1	Established Staff	2,576,512	(215,000)	2,361,512	1,956,795	---	404,717
2	Government Wage Earners	491,282	15,000	506,282	455,777	---	50,505
3	Travel & Communication	891,000	123,000	1,014,000	883,324	---	130,676
4	Maintenance & Operations	1,079,850	3,000	1,082,850	969,509	---	113,341
5	Purchase of Goods & Services	169,033	74,000	243,033	199,269	---	43,764
6	Operating Grants & Transfers	15,772,350	---	15,772,350	15,550,601	---	221,749
7	Special Expenditure	170,000	---	170,000	141,138	---	28,862
	Total Operating Expenditure	**21,150,027**	---	**21,150,027**	**20,156,413**	---	**993,614**
	Capital Expenditure						
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchase	---	---	---	---	---	---
10	Capital Grants & Transfers	2,000,000	---	2,000,000	1,465,721	---	534,279
	Total Capital Expenditure	**2,000,000**	---	**2,000,000**	**1,465,721**	---	**534,279**
13	Value Added Tax	346,510	---	346,510	189,606	---	156,904
	TOTAL EXPENDITURE	**23,496,537**	---	**23,496,537**	**21,811,740**	---	**1,684,797**

OFFICE OF THE PRIME MINISTER
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 JULY 2024

Loss of Money

There was no loss of money recorded for the Office of the Prime Minister for the financial year ended 31 July 2024.

Loss of Revenue

There was no loss of revenue recorded for the Office of the Prime Minister for the financial year ended 31 July 2024.

Loss of Assets

There was no loss of assets recorded for Office of the Prime Minister for financial year ended 31 July 2024.

The following items worth $41,175 were written off, following the Board of Survey for the Office of the Prime Minister for the year ended 31 July 2024.

CATEGORY	AMOUNT ($)
Office Equipment	22,779
Furniture and Fittings	17,692
Others	704
Total	**41,175**

The following items were also written off with nil original cost for Office of the Prime Minister for the year ending 31 July 2024.

Furniture and Fittings

Item	Quantity
Cupboard- 1 door	1
Office Chair – High Back Grey Colour	1
Office High Back Chair	1
Wall Clock	1
Chair Armrest Swivel padded Grey	1
Sunbeam Kettle	1
Cabinet 4 drawers	1

IT & Office Equipment

Item	Quantity
Fridge	1
Laptop	1
Printer Brother- MFC S/N J6520DW	1
Printer JP LaserJet P1102w	1
Printer HP LaserJet P1102w: SN: VNF5V01645	1
Printer HP P1025 S/N: CNF1Z29087	1
Printer -HP P1102 S/N: VNC8901829	1
Printer HP LaserJet P102 S/N: CNFX04374	1
Printer HP LaserJet P1102 S/N: VNC4P15126	1
Flatbed scanner S/N: CN18GE20F6	1
Microwave- Panasonic S/N: 5D83220222	1
Fax Machine- Brother MFC-7360N-E69896E2N	1
Power Bank Ross DC5V/IA	1

OFFICE OF THE PRIME MINISTER
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 JULY 2024 (continued…)

IT & Office Equipment (Continued)

Item	Quantity
Laminating Machine	1
System Unit FGJLG52	1
Monitor-3CQ02409QD	1
Keyboard-MY-0-1HF2Y-17619-189-0940-A00	1
Mouse- SN not visible	1
Monitor- SN-CN-04054K-7282-53P-CJAM	1
Mouse- No SN	1
Keyboard CN-044841-71646-55C	1
System Unit-G2FHNX2	1
Keyboard & mouse SN not visible	1

OFFICE OF THE PRIME MINISTER
CHINESE GRANT TRUST FUND ACCOUNT – STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024 ($)	2023 ($)
RECEIPTS			
Interest		263	305
Indonesian Cash in Kind Project Assistance		---	42,347
Total Receipts	3 (l)	**263**	**42,652**
PAYMENTS			
Bank Charges		28	31
Vanua Balavu Assistance		5,000	---
Naroi Village Assistance		2,000	---
Remembrance Day Royal Service		10,000	---
Nagonicolo Scholarship Fund Assistance		5,000	---
Salusalu Domoni Band Assistance		---	9,316
Ablution block- Vunirara House Bau		---	58,134
Nasava Village Assistance		---	1,000
RFMF Sports Assistance		---	3,125
Total Payments		**22,028**	**71,606**
Net (Deficit)		**(21,765)**	**(28,954)**
Opening balance as at 1 August		275,660	304,614
Closing Balance as at 31 July	4 (a)	**253,895**	**275,660**

OFFICE OF THE PRIME MINISTER
TAIWAN GRANT TRUST FUND ACCOUNT – STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024 ($)	2023 ($)
RECEIPTS			
Interest Received		336	402
Taiwan Grant Assistance		---	75,000
Refund (PPO Overseas training Assistance)		1,679	---
Total Receipts	3 (m)	**2,015**	**75,402**
PAYMENT			
Fiji Police – PPO Overseas training		148,389	---
Weightlifting Fiji Assistance		64,581	---
Touch Rugby Fiji Assistance		46,410	---
Bank Charges		36	40
Total Payments		**259,416**	**40**
Net (Deficit) / Surplus		**(257,401)**	**75,362**
Opening Balance as at 1 August		463,576	388,214
Closing Balance as at 31 July	4 (b)	**206,175**	**463,576**

OFFICE OF THE PRIME MINISTER
RETENTION TRUST FUND ACCOUNT – STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024 ($)	2023 ($)
RECEIPTS			
Interest		1,013	996
Retention for Tokou Dispensary		13,887	---
Indonesian Govt (Wrong Deposit)		55,288	---
Total Receipts	3 (n)	**70,188**	**996**
PAYMENTS			
Bank Fee		142	140
Retention payment – Tokou Dispensary		6,944	---
Govt CFA (correct wrong deposit)		55,288	---
Total Payments		**62,374**	**140**
Net Surplus		**7,814**	**856**
Opening Balance as at 1 August		996,254	995,398
Closing Balance as at 31 July	4(c)	**1,004,068**	**996,254**

OFFICE OF THE PRIME MINISTER
MAHOGANY INDUSTRY COUNCIL FUND ACCOUNT – STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024 ($)	2023 ($)
RECEIPTS			
Licensing fees		2,008,641	1,105,654
Total Receipts	3 (o)	**2,008,641**	**1,105,654**
PAYMENTS			
Audit Certificate Fee		50	---
Bank Charges		69	84
Trade Mark Renewal		---	6,736
Legal Service		---	4,197
FRCS Stamp Duty		---	3,655
Total Payments		**119**	**14,672**
Net Surplus		2,008,522	1,090,982
Opening Balance as at 1 August		2,542,438	1,451,456
Closing Balance as at 31 July	4 (d)	**4,550,960**	**2,542,438**

NOTE 1: REPORTING ENTITY

Office of the Prime Minister

The Office of the Prime Minister ('OPM') assists the Prime Minister in his role as Head of Government and the Chairperson of Cabinet by providing administrative and logistical support. The Cabinet Office of the OPM provides Cabinet and the Prime Minister with secretarial support to ensure timely decisions for the effective running of Government.

OPM also administers the implementation of a number of programmes, including the administration of small grants and the coordination of donor funding for community development projects (particularly in rural and maritime areas) and the administration of the Rotuma, Rabi, Melanesian Vasu-i-Taukei and Kio Island Councils. Also, in the financial year 2023-2024 the Fiji Service man After Care fund was transferred to OPM and the Office was also responsible for the release of their monthly grants.

The Fijian Immigration Department has been with Ministry of Home Affairs portfolio and their budget estimated were approved under Head 6 and they are not part of this 2023-2024 AFS. Under Head 2 approved estimates there was three other Ministry's apart from OPM, namely Ministry of Environment and Climate Change (Programme 4 and 8), Ministry of Information and National Archives (Programme 5 and 6) and Public Enterprise (Programme 7). This AFS has been prepared based on Head 2 Programme 1 and 2 only.

NOTE 2: STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting / Presentation

In accordance with government accounting policies, the financial statements of the Office of the Prime Minister are prepared under the cash basis of accounting. All payments related to purchases of fixed assets have been expensed.

The financial statements are presented in accordance with the Financial Management Act 2004 and the requirement of Section 71(1) Finance Instructions 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trading and Manufacturing Accounts.

(b) Accounting for Value Added Tax (VAT)

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

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

NOTE 2: STATEMENT OF ACCOUNTING POLICIES (*continued...*)

(c) Comparative Figures

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current year amounts. Also figures shown for 2023 financial year includes only Office of the Prime Minister and figures previously submitted for Fiji Immigration Department have been excluded.

(d) Revenue Recognition

Revenue is recognised when cash is received.

(e) Preparation of Accounts

The financial statements of the Office of the Prime Minister is prepared based on programme 1 and 2 only as stated in the year 2023 – 2024 Appropriation Promulgation.

NOTE 3: SIGNIFICANT VARIATIONS

(a) Total revenue increased by $91,444 or 96% for the financial year ending 31 July 2024 compared to 31 July 2023. The significant increase is mainly due to the revenue adjustment for the 2.5% withheld from sports sponsorship for the current financial year.

(b) Established staff decreased by $77,737 or 4% for the financial year ending 31 July 2024 compared to 31 July 2023 mainly due to the resignation of staff and delay in filling of vacant positions.

(c) Government Wage Earners increased by $90,645 or 25% for the financial year ending 31 July 2024 compared to 31 July 2023 mainly due to the increase in staff and overtime work done.

(d) Travel and Communication cost decreased by $40,156 or 4% for the financial year ending 31 July 2024 compared to 31 July 2023 due to decrease in overseas engagements also per diem calculation had been revised which also contributed to this.

(e) Maintenance and Operations cost decreased by $14,883 or 2% for the financial year ending 31 July 2024 compared to 31 July 2023 due to decrease in Office Stationery and printing expenses for Cabinet Office.

(f) Purchase of Goods and Services cost increased by $59,203 or 42% for the financial year ending 31 July 2024 compared to 31 July 2023 mainly due to the increase in new purchase for office equipment and expenses for Cabinet meetings.

(g) Operating Grant and Transfers increased by 14.95 million or 2483% for the financial year ending 3 July 2024 compared to 31 July 2023. The main increase was due to the inclusion of Fiji Serviceman aftercare fund, which was previously under Head 6, this had monthly grants released from SEG 6 and their total budget was utilized in the financial year.

(h) Special Expenditure increased by $58,158 or 70% for the financial year ending 31 July 2024 compared to 31 July 2023. The main reason for the increase was due to the increase in claims for ex PMs/Presidents benefits.

NOTE 3: SIGNIFICANT VARIATIONS (*continued...*)

(i) Capital Purchase costs had no movements for Programme 1 and 2.

(j) Capital Grants and Transfers increased by $487,053 or 50 % for the financial year ending 31 July 2024 as compared to 31 July 2023. There was an increase mainly due to the increase in budget for Small Grants Projects from 1 million to 2 million resulting in the increase in the implementation of projects.

(k) Value Added Tax cost increased by $65,679 or 53% for the financial year ending 31 July 2024 compared to 31 July 2023. This was due to a decrease in purchases of goods and services with value added tax.

(l) The decrease in Chinese grant trusts receipts was mainly attributed to no deposits received during the year except for bank interest.

(m) The significant decrease in Taiwan grant trust receipts was mainly attributed to no deposits received during the year.

(n) The increase in Retention trust receipts was mainly attributed to retained payment for Tokou Dispensary and a wrong deposit of $55,288 that was supposed to be deposited to the Government Consolidated Fund account, this was later corrected within the financial year.

(o) There was an increase in Mahogany trust receipts for the financial year ending 31 July 2024 as compared to financial year 2023. The total receipts increased by $902,987 which was attributed to the increase in licensing fees receipted from Fiji Hardwood Corporation.

NOTE 4: MAIN TRUST FUND ACCOUNTS

Trust money is to be accounted for separately from public money and other money. Trust money is to be kept in a separate bank account pending its withdrawal for use. The Office of the Prime Minister operates and maintains four main trust fund bank accounts which includes the following;

(a) Chinese Grant Trust Fund Account

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. These are mainly projects that assist communities in the areas of education, integrated village/settlement developments, youth developments, women's and minority group settlement developments and are not provided for in the national budget estimates. The approval authority for the funding of assistance under this trust fund is the Honourable Prime Minister.

(b) Taiwan Grant Trust Fund Account

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. These are mainly projects that assist in the areas of education, integrated village/settlement developments, youth developments, women's and minority group settlement developments and are not provided for in the national budget estimates. The approving authority for the funding of assistance under this trust fund is the Honourable Prime Minister.

NOTE 4: MAIN TRUST FUND ACCOUNTS (*continued...*)

(c) Retention Fund Account

This trust fund account is used to maintain retention funds for various projects as per the conditions on the agreement. The funds will be paid out to contractors when certificate of completion is submitted, and all conditions of the contract are met.

(d) Mahogany Industry Council Trust Fund Account

The Mahogany Industry Council Trust Fund (Fund') was established in July 2015 for the sole purpose of administering all license fees paid by Mahogany Industry license holders. The license fees concept was introduced in June 2011 following the Mahogany Industry Development Act of 2010 and Mahogany Industry (Licensing and Branding) Act of 2011. The administration of the proceeds was handled by the Ministry of Finance and was only transferred to the Office of the Prime Minister, as Secretariat of the Mahogany Industry Council (Council'), in August 2015. In 2023, the secretariat role has been transferred to Ministry of Fisheries and Forestry, however we are still awaiting any formalization for the transfer of this Trust Account.

NOTE 5: APPROPRIATION MOVEMENTS

There was no redeployment of funds for the year ending 31st July 2024. Other movements were made through virements as follows

Virement No.	From	To	Amount ($)
DV0202	SEG's 3,4	SEG's 4	45,000
V02001	SEG's 1,2	SEG's 1,2	30,000
DV0205	SEG's 1,4,5	SEG's 3,4,5	91,000
V02003	SEG's 1,2	SEG's 1,2	58,100
DV0210	SEG's 1,4,5	SEG's 3,5	147,800
V02006	SEG 2	SEG 2	9,000

NOTE 6: SIGNIFICANT UNUTILISED BUDGET

As at 31 July 2024 below are the expenditures which had more than 10% savings and the reason for the savings.

SEG	Expenditure	Revised Budget ($)	Actual Expenditure ($)	Savings ($)	Percentage Savings	Reason
1	Established Staff	2,361,512	1,956,795	404,717	17%	Turnover of staff and lapse in filling of vacant positions
3	Travel & Communication	1,014,000	883,324	130,676	13%	The savings was the result of low utilization in telecommunication vote given the decrease in roaming charges with Vodafone.
5	Purchases of Goods & Services	243,033	199,269	43,764	18%	The savings was mainly due to the slight decrease in purchases for the office.
7	Special Expenditure	170,000	141,138	28,862	17%	The savings due to decrease in requests for Ex PMs benefits.

NOTE 6: SIGNIFICANT UNUTILISED BUDGET (*continued...*)

SEG	Expenditure	Revised Budget ($)	Actual Expenditure ($)	Savings ($)	Percentage Savings	Reason
10	Capital Grants & Transfers	2,000,000	1,465,721	534,279	27%	The savings was the result of a delay in the implementation of a few projects and reprioritization by management.
13	Value Added Tax	346,510	189,606	156,904	45%	Savings was due to decrease in purchase for goods and services with value added tax.

COMMENTS AND ENQUIRIES SHOULD BE DIRECTED TO:
OFFICE OF THE PERMANENT SECRETARY
P.O.BOX 2353, GOVERNMENT BUILDINGS
SUVA
PHONE CONTACT 3211300
FAX 3317620
WEB: WWW.PMOFFICE.GOV.FJ