



MINISTRY OF JUSTICE

2019 - 2020 ANNUAL REPORT

THE MINISTRY OF JUSTICE IS RESPONSIBLE TO ADMINISTER JUSTICE AND DELIVER SERVICES THROUGH ITS MAIN LEGAL REGISTRIES FOR REGISTRATION OF DOCUMENTS, MAINTAINING OFFICIAL RECORDS AND LEGAL DOCUMENTS.

PARLIAMENTARY PAPER NO. OF 37/24



MINISTRY OF JUSTICE

**2019-2020
Annual Report**

REFERRAL LETTER FROM THE PERMANENT SECRETARY

27 February 2024

Hon. Siromi Dokonivalu Turaga
The Attorney General and Minister for Justice
Attorney Generals Chambers
Level 7
Suvavou House
Suva

Dear Sir,

1. It is with pleasure that I submit for your information and presentation to Parliament, the Annual Report for Ministry of Justice for the period 1 August 2019 – 31st July 2020.
2. This report highlights the Ministry's performance and achievement in delivering service to our valued stakeholders.
3. This report has been prepared in accordance with the provision of the Financial Management Act 2004. The report further encapsulates the commitment and diligence of all staff within the Ministry.
4. The Ministry, at this juncture acknowledge your kind support and leadership in steering the Ministry to achieve its goal.

Yours Sincerely



Mr Ropate Green Lomavatu
Permanent Secretary for Justice



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ACRONYMS

Acronym	Description
BDM	Birth, Death and Marriages
CRVS	Civil Registration and Vital Statistics
CSD	Corporate Service Division
JP	Justice of Peace
MOJ	Ministry of Justice
OR	Official Receiver
PAPP	Parental Assistance Payment Program
PS	Permanent Secretary
ROC	Registrar of Companies
ROT	Registrar of Titles

PERMANENT SECRETARY'S STATEMENT



It is with great pleasure that I present the Ministry of Justice Annual Report for the Financial Year 2019-2020 and share our achievements with you.

The Ministry of Justice is responsible to administer justice and deliver services through its main legal registries for registration of documents, maintaining official records and legal documents. It encompasses the Registrar of Titles, Registrar of Companies, Registrar-General and Official Receivers office and further administers the Justice of the Peace services.

Some highlights of 2019-2020 include:

- Online ROC portal designed by a Singapore based company- Crimson Logic.
- Major digital exercise of re-registration of companies and businesses.
- Business Process review and functional requirements for the Titles and Deeds registration system.
- The impact of the COVID-19 pandemic provided unique operational challenges which had the potential to affect almost every area of the Ministry. The Ministry provides a number of essential frontline services for the Government and the community, including: the Registry of Births, Deaths and Marriages, Registry of Companies and businesses. The expectation was that we would continue to provide these services; and I am pleased to say that the Ministry responded positively, and we were able to maintain the delivery of most services, although sometimes in a modified form.

These achievements and many more listed in this report reflect our ongoing efforts to further improve service delivery for the Government and the community. We appreciate the support and the dedication of our employees who have driven our success throughout the year and will maintained consistency of our operations to achieve set outcomes and financial results delegated to the Ministry by the Government of Fiji to deliver the required services.

Mr Ropate Green Lomavatu

Permanent Secretary for Justice

OVERVIEW OF THE MINISTRY

CORPORATE PROFILE

Vision:

Ensuring Transparency, accountability and credible system of good governance in Fiji.

Mission:

Excellence in service delivery and transparency to meet public expectation.

Our Values

- **Good Governance**
An accountable and responsible workforce
- **Equity**
Equal treatment, impartiality and fairness
- **Professionalism**
Integrity, treatment, honesty, courtesy and commitment.
- **Excellent Customer Service**
Responsive on time service delivery
- **People Development**
Capacity building as per the Ministry's needs.

Roles and Responsibilities/Services

The Ministry of Justice is responsible to administer justice and deliver services through its main legal registries for registration of documents, maintaining official records and legal documents. It encompasses the Office of the Administrator General, Office of the Registrar of Titles, Registrar of Companies, Births Deaths and Marriage Office and Office of the Official Receiver.

Office of the Administrator General

- Oversees the Ministry of Justice Legal registries
- Administers the Justice of Peace services in Fiji

Officer of the Registrar of Titles

- Deal with Land Titles and Deed Registration in Fiji
- Sole custodian of all land titles and Deeds

Registrar of Companies

- Registration of Business and Companies in Fiji
- Effective and Efficient Administration for the Companies Act 2015

Office of the Official Receiver

- Effective solvency services by enforcement of Bankruptcy and Winding up orders

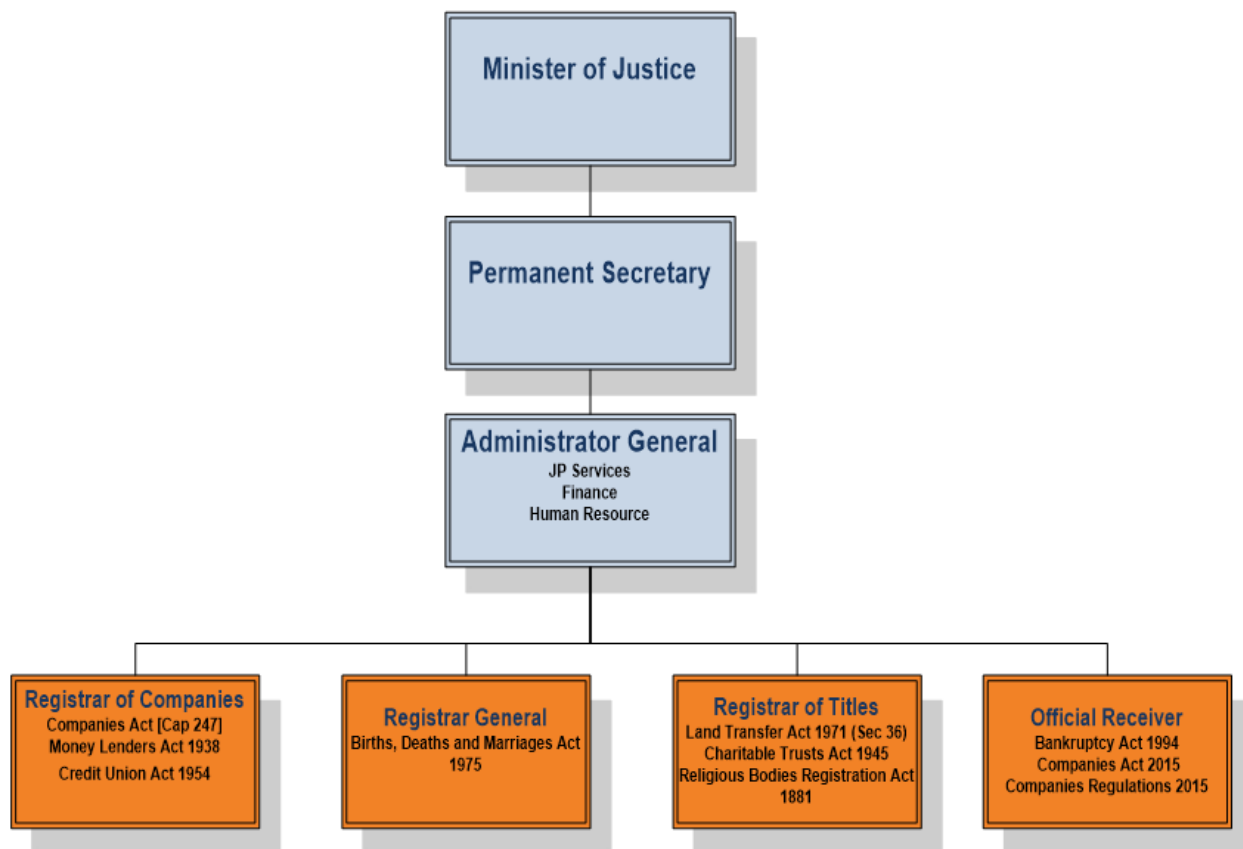
Births, Deaths and Marriages Office

- Registration of Births and Deaths
- Marriage Solemnization

Administration & Accounts

- Human Resources management and administration
- Oversees the Ministry's overall financials

ORGANISATION STRUCTURE



DEPARTMENTAL REPORTS

1. Office of the Administrator General

The Administrator General is responsible for:

- overall administration of the legal registries within the Ministry.
- overseeing the effective management of all human resource related activities, issues and monitoring human resource activities such as recruitment, transfer, leave administration, training programs and occupational health safety training.
- overseeing the recruitment and renewal of Justice of Peace and
- Implementation of capital projects for the Ministry such as decentralization of Births, Deaths and Marriage office ('**BDM**'),
- Implementation of digitization project for legal registries.

The Corporate Services Division (CSD) is the Ministry's think-tank on strategic planning and policy frameworks supporting the initiatives of the Ministry. It is responsible for preparing, designing and producing the Ministry business plans, strategic and annual reports. CSD plays a lead role in the provision of skilled workers through recruitment and selection of human resources.

1.1 Justice of Peace Services

This report provides an account of the work of the Administration Team with regards to Justices of the Peace (JPs) applications and processes in the year 2019 and 2020 respectively.

A JP is a person who is appointed by the law to serve the community or individuals and assist in witnessing documents (there are limitations for the documents they can witness).

The Ministry of Justice provides supervision for the various processes involved in the appointment of JP and ensures that records are accurately maintained.

In Order to become a Justice of Peace they are required to fill in the JP application form and submit documents such as Police Clearance, Curriculum Vitae, Certified passport size photos, tin ID, birth certificate and two references letters from the referees stated in the application form. The applications are verified, registered and submitted for interviews to the Administrator General. Upon completion of the interviews, submissions are made to the Permanent Secretary for Justice and Minister for approval. Once approval is obtained, concurrence letter is written to the Chief Justice for the confirmation of the swearing in date.

The Justice of Peace are required to update the JP Logbook provided to them as and when they serve the public and are required to submit the logbook report to the Ministry Semiannually.

Justice of the peace report 2020

There was no JP(s) swearing-in done in 2020 due to COVID 19 restrictions that was in place. The following information details the work done in 2020:

JP Application

Total Applications Received and processed – **59 applications.**

Total Applicants Interviewed	Total Successful Applications from Interview	Total Unsuccessful Applications from Interview	Pending Police Clearance	Total Applicants to be Interviewed	Total Incomplete Applications Received
43	18	25	1	4	11

2. Registrar of Births, Deaths and Marriages Office

The Births, Deaths and Marriages ('BDM') Office is primarily responsible for all registration of births, deaths & marriages in Fiji and related changes and updates. We have 21 BDM offices across Fiji.

The registration of births and deaths in Fiji is governed by the Births, Deaths and Marriages Act of 1975. Current legislation stipulates that births should be registered within 2 months. After this 2-month, registration is considered late, but a late fee is only charged for birth registered after 1 year or more after birth.

Registration of birth is an essential tool to prevent stateless and protect human rights. At an individual level, civil registration facilitates the legal right of a child to participate and be counted in society. This may include health care, attendance to school, the right to travel, to open a bank account, eligible for social benefits and ultimately to vote.

2.1 BDM Statistics

AUG- DEC 2019							
	REGISTRATIONS					RE-PRINTS	
MONTH	NBR	LBR	D/REG	MARRIAGE	BC	MC	DC
AUG	1467	282	437	318	11280	1763	1014
SEP	1283	352	448	288	11280	2004	1064
OCT	1276	363	472	316	11910	1856	1039
NOV	1129	567	446	351	13763	1810	1044
DEC	1126	365	392	381	10751	1526	876
TOTAL	6281	1929	2195	1654	58984	8959	5037

JAN- JULY 2020


MONTH	REGISTRATIONS			MARRIAGE	BC	RE-PRINTS	
	NBR	LBR	D/REG			MC	DC
JAN	1279	1348	492	286	14883	2128	1157
FEB	1261	564	461	307	12493	1841	1076
MAR	1427	267	448	313	10896	1502	946
APR	1282	112	431	205	5895	634	753
MAY	1936	171	486	295	8266	1177	1104
JUN	2026	185	477	351	10026	1441	1094
JUL	2442	245	521	407	11531	1491	1201
TOTAL	11653	2892	3316	2164	73990	10214	7331

2.2 Civil Registration and Vital Statistics ('CRVS') Committee

Civil Registration in Fiji is conducted in accordance with the Births, Deaths and Marriages Registration Act of 1975. The Act requires that the register provides free of charge registration for events of births, deaths and marriages that are solemnized under the Act within the prescribed timelines. The fee is charged for the printing of the certificates when requested.

The responsibility for reporting the events for registration is primarily a duty of a parent or occupier of the residence where an event occurs, or the person in charge of the institution for events occurring within a public institution. The Births, Deaths and Marriages Registration Act is implemented under the general oversight of the Registrar-General with the support of district and divisional registrars, who are appointed under the Act to perform functions on behalf of the Registrar-General. Fiji operates a centralized administration system of civil registration. Under this arrangement, the office headquarters, which is in the capital, Suva, takes responsibility for directing, coordinating and monitoring civil registration activities nationwide. This office not only plays an administrative and legal role but also exercises a technical function in relation to the network of subnational and local civil registration offices, it establishes all local registration offices, provides written materials and standard operating procedures to local registrars, coordinates the registration procedures throughout the system, and supervises and evaluates the registration work of the local offices. MOJ works with other government agencies that support civil registration functions, such as MoHMS, for the notification of births and deaths, and FBOS, for the compilation and publication of vital statistics.

Civil Registration is defined as the continuous, permanent, compulsory and universal recording of the occurrence and characteristics of vital events pertaining to the population, as provided through the Acts or regulation in accordance with legal requirements in each



country, with full respect for the rules regulating the protection and privacy of individual information.

In recognition of the importance of civil registration systems and their prevailing status of performance, at a ministerial conference held in Bangkok in August 2014, the Fijian Government along with other countries in the Asia and the Pacific region, committed to the Asiana and the Pacific Civil registration and Vital Statistics (CRVS) Decade (2015-2024) and to the Regional Action Framework (RAF) on CRVS in Asia and the Pacific. As an initial step towards implementing the RAF, it was recommended that all countries undertake an assessment of the status of their CRVS systems and develop a national action plan to guide systematic improvements. The RAF further strongly recommends a multi-sectoral approach to the improvement of CRVS systems, including formation of a national CRVS coordination Committee to oversee implementation of the national action plan and overall development of the CRVS system.

The National CRVS Action Plan was developed as a collaborative effort of the national CRVS Committee. The purpose of the plan is to ensure that the Committee has a coordinated and targeted approach towards the development of the national CRVS system. Representatives of the following Ministries/ National offices are involved in the CRVS Committee:

- Ministry of Justice (MoJ) – Births, Deaths and Marriages Office
- Ministry of Health and Medical Services (MoHMS)
- Fiji Bureau of Statistics (FBOS)
- Ministry of Women, Children and Social Protection
- Ministry of Education, Heritage and Arts
- Ministry of iTaukei Affairs
- Department of Police
- Ministry of Communication

2.3 CRVS Statistics

Category	2020
Number of births registered after 1 year of occurrence	4427
Number of births registered after the legally stipulated time period but within 1 year of occurrence	3706
Number of births registered within the legally stipulated time period	10623
Number of deaths registered after 1 year of occurrence	487
Number of deaths registered after the legally stipulated time period but within 1 year of occurrence	4249
Number of deaths registered within the legally stipulated time period	975

3. Registrar of Titles

The Registrar of Titles Office is responsible for the registration of land, titles and deeds, providing searches to the members of the public, law firms, businesses, banks and other stakeholders. The office is also responsible for registration of Charitable Trusts under the provisions of Charitable Trusts Act 1945 and Religious Bodies under the provisions of the Religious Bodies Registration Act 1881. The Registrar of Titles office makes copies of documents filed in the Registry available to the public upon payment of prescribed fees in accordance with Section 36 of the Land Transfer Act, 1971.

The processing time for Titles, Deeds, Charitable and Religious application takes one week, however processing times are extended if the documents provided in the application are incorrect or additional documents such as a police clearance are required to assess the application. The office is working on streamlining their business processes in line with the standard operating procedures of the office and will continue to deliver its services as prescribed in the relevant legislations.

In the Year 2019/2020, we undertook the Business Process Review and the functional requirements for the Titles, Deeds Registration system. This was compiled through series of trainings and workshops with the staff. Year 2020 was a challenging year of processing

documents as covid-19 lockdowns had led most of our staff living outside of Suva off work for two weeks.

Tabulated below are the statistics on the documents received by the office for the year:

(August 2019 - July 2020)													
INSTRUMENT TYPE	19-Aug	19-Sep	19-Oct	19-Nov	19-Dec	20-Jan	20-Feb	20-Mar	20-Apr	20-May	20-Jun	20-Jul	TOTAL
Titles documents received	1371	1195	1294	1313	1166	1252	1344	1351	727	1230	1243	1409	14895
Deeds documents received	330	322	404	305	320	368	379	364	205	311	377	451	4136
Charitable documents received	5	6	10	1	10	10	10	3	3	8	3	4	73
Religious Documents received	2	4	2	4	0	5	5	7	4	3	1	10	47
Searches conducted	7160	6547	7148	6780	6336	5146	4286	5447	2658	5519	6654	8434	72115

4. Registrar of Companies

The Registrar of Companies Office (“**ROC**”) registers companies, businesses, credit unions and moneylenders. The office was initially established under the Companies Act [Cap 247]. The Office is responsible for the efficient and effective administration of all the Business and Company registrations. The office has 3 branches in Fiji located in Suva, Lautoka and Labasa.

The legislation which governs the registration processes of the Business and Companies include:

- i. The Companies Act 2015
- ii. The Money Lenders Act 1938
- iii. The Credit Union Act 1954

The function of the ROC office is to assist the private sector on the registration of Business and Companies. The Office processes over 61 different types of applications. The functions of the ROC office are crucial as it is the only office in Fiji which maintains records of all Business and Company registrations.

The office underwent a major transformation in late 2019 which has seen the ROC office go fully digital with its services through the online ROC portal designed by a Singapore based company- Crimson Logic. The link to the public ROC portal page is; <https://mobile.digital.gov.fj/Eservices/Index>

With the ROC services online, we have seen a vast improvement in the services being provided by the office to the public; these includes:

- Reduction in processing time of applications;
- Easier record keeping for the office; and
- Records readily available for public to access through the online search portal.

The office also carried out a major digital exercise of re-registration of companies and businesses which started in early 2020. The re-registration exercise was an opportunity for companies and businesses that were registered prior to June 2019 to shift onto the digital platform and update their company records. The aim was to get all the active businesses and companies onto the ROC portal and the exercise was aimed to have been completed by the end of the year, however due to COVID, the deadlines for companies to digitally re-register has been shifted multiple time to accommodate those affected due to the restriction in place for COVID-19.

Overall the office has seen significant changes in the way the office performs with the new system in place as going digital has really transformed the functions of the office and has also impacted the office with better performance by the staff who have really adapted well to the online system. We have noted also that while some public are still trying to get used to the online system, most of the public have welcomed the change as they do not have to wait in longer queues in the office and can access the online portal from anywhere and at any time to their own comfort.

STATISTICS OF NEW REGISTRATION FOR THE 2019-2020 FINANCIAL YEAR

Registration Data for August 2019 to July 2020	
New Business Registration	15,216
New Company Registration	1,070
New Foreign Company Registration	16

5. Official Receivers Office

The Office of the Official Receiver is governed by the Bankruptcy Act 1944, Companies Act 2015 and the Companies Regulations 2015. The Office of the Official Receiver is pledged to provide an effective insolvency service to the creditors and the public. The duties are to establish whether persons against whom Receiving Orders and Winding up Orders have been made, are in fact insolvent and take steps accordingly.

The primary purpose of the Official Receiver is to discharge its statutory functions and duties in accordance with the provisions of the Bankruptcy Act 1944, Companies Act 2015 and Companies (Winding Up) Rules 2015. Under the Companies Act 2015 the Official Receiver acts as provisional liquidator of the affairs of the Companies against which winding Up Orders are issued.

The Official Receiver also ensures that the provisions of the Bankruptcy Act 1944 and Companies Act 2015 are properly and efficiently addressed.

The responsibilities also include the administration of the office, Court attendance, calling of meetings of debtors and creditors, publication of official notices, keeping of accounts relating to bankrupt estates and companies in liquidation, marshalling of assets, reception of claims by creditors and distribution of liquidated assets to creditors and contributories.

To improve the capacity to carry out investigative and distributive roles, the Official Receiver must ensure that at all times, there is transparency and accountability in the conduct of its officers.

5.1 Bankruptcy and Liquidation Statistics 2019/2020

Items	Totals
No. of Petition Presented (Receiving Order)	59
No. of Bankruptcy (Receiving Orders)	36
No. of Petition presented (Winding Up)	101
No. of Winding Up Orders	33
No. of Discharge and Rescission	6
Creditors Meeting	8
Proof of Debt	135



6. Accounts Section

6.1 Roles and Responsibilities

The Accounts Section is responsible for:

- Allocation of approved funding in Budget Estimates to all Vote Controllers monitors and controls expenditure in compliance with Financial Regulations and procedures
- Ensures availability of cash flow to meet the Ministry's financial commitments in accordance with the 2019-2020 Budget Estimates
- Ensuring all payments of accounts owing, salaries and wages done in a timely basis
- Carries out reconciliations (drawings, IDC, salaries, wages, Revolving Fund, True Trust Accounts, Imprest, Bankruptcy, Liquidation) to ensure all expenditures are recorded against a budgetary allocation reflecting the true status of the Ministry's expenditure
- Provides accurate monthly financial reports to the Senior Staff for accurate decision making and assess the performance of projects against the budgetary allocations
- Assists and coordinates the preparation of the Ministry's Budget from submissions from all sections and compiles these submissions for Ministry of Economy after consultations with the Permanent Secretary for Justice.
- Prepares responses to Audit (Internal and External) and Public Accounts Committee (PAC) queries
- Ensures effective internal control measures are in place in all areas to reduce possible fraudulent activities and safeguard Government assets.

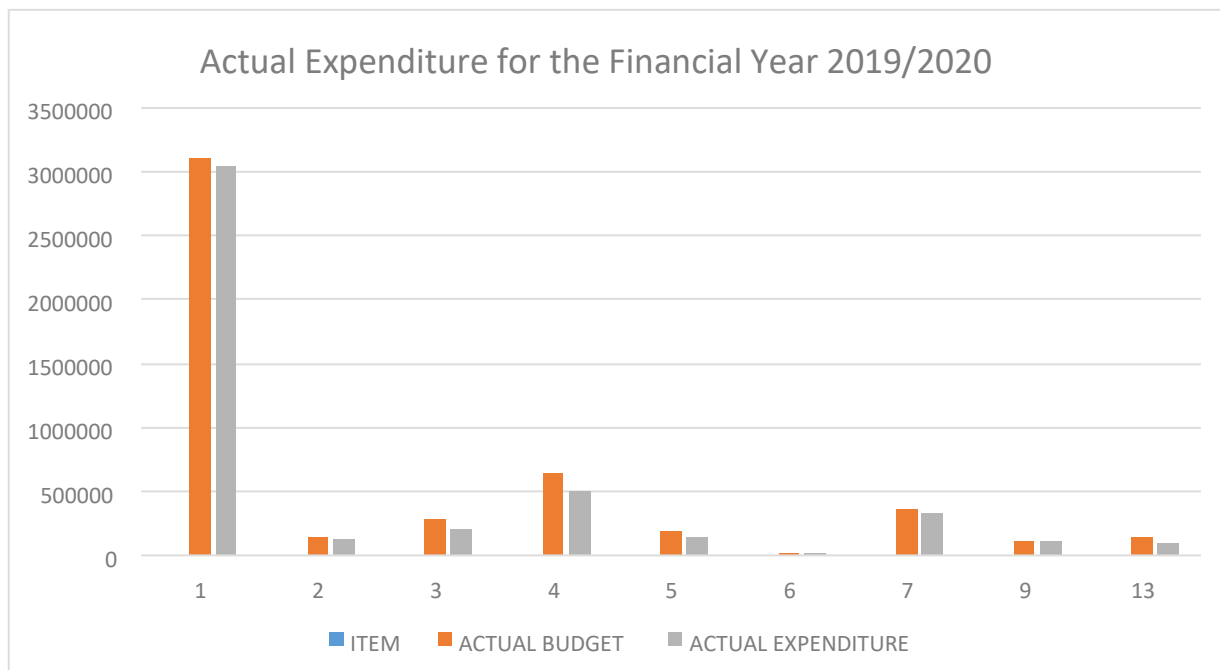
6.2 Financial Reports and Utilization

6.2.1 Ministry Appropriation and Actual Expenditure

Ministry's Budget for the Financial Year 2019/2020 was \$6million. However, it was reviewed due to COVID 19 pandemic. As such the COVID Response budget for the ministry was \$5million.

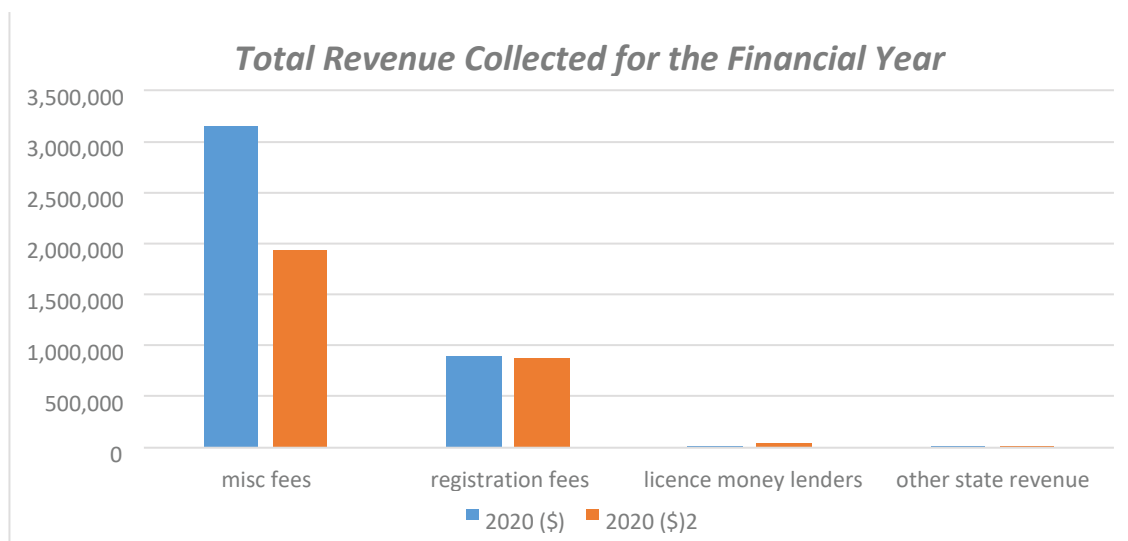
6.2.2 Expenditure for the year

SEG	ITEM	BUDGET ESTIMATE (\$)	ACTUAL EXPENDITURE (\$)
1	Established staff	3,105,527	3,040,151
2	Government Wage Earners	142,247	135,111
3	Travel & Communication	285,591	209,826
4	Maintenance & Operations	642,306	501,754
5	Purchase of Goods & Services	187,871	148,926
6	Operating Grants and Transfers	17,160	17,160
7	Special Expenditure	367,604	333,627
Total Operating Expenses		4,748,302	4,386,555
9	Capital Purchase	110,000	107,466
Total Capital Expenditure		110,000	107,466
13	Value Added Tax	146,000	90,508
Total Expenditure for the Year		5,004,302	4,584,529



6.2.3 Total Revenue collected.

Type of Revenue	2020 (\$)	2019 (\$)
Miscellaneous Fees	3,149,878	1,934,094
Registration Fees	888,491	882,024
License Money Lenders	624	46,244
Other State Revenue	2,470	3,063
Total Revenue for the Year	4,041,463	2,865,425



6.2.4 Bankruptcy and Liquidation Receipt and Payments Analysis

<u>Description</u>	<u>Liquidation (\$)</u>	<u>Bankruptcy (\$)</u>
<u>Receipts</u>		
Debt Collected	597,505	73,008
Petition	77,064	6,472
Search Fees	6,475	25,048
Proof of Debt	49,185	29
Fees & Costs	90,446	61,615
<u>Total Receipts</u>	<u>820,675</u>	<u>166,172</u>
<u>Payments</u>		
Debt Payment	344,833	74,090
Debtor Refund	3,052	2,700
Petition Refund	9,269	763
Reversal of Dishonored Chq	88,769	-----
Publication Costs	7,407	594
Bank Fees & Charges	454	459
Payment to CFA	54,665	70,133
Accounting Fees	2,250	-----
<u>Total Payments</u>	<u>510,699</u>	<u>148,739</u>

AUDITED FINANCIAL REPORTS

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



Level 1, Modyl Plaza
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Suva, Fiji



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Website: www.oag.gov.fj



File: 611

11 July 2022

The Honourable Aiyaz Sayed-Khaiyum
Minister for Justice
Suvavou House
SUVA

Dear Honourable Sayed-Khaiyum

MINISTRY OF JUSTICE
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

The audited financial Statements of the Ministry of Justice for the year ended 31 July 2020 together with my audit report on them are enclosed.

Particulars of the errors and omission arising from the audit have been forwarded to the management of the Ministry for necessary action.

Yours sincerely

Sairusi Dukuno
ACTING AUDITOR-GENERAL



**MINISTRY OF JUSTICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST JULY 2020**



OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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Website: www.oag.gov.fj



INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements of the Ministry of Justice

Opinion

I have audited the financial statements of Ministry of Justice 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 2020, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

MINISTRY OF JUSTICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

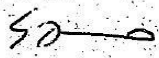
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As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

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

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


Sairusi Dukuno
ACTING AUDITOR-GENERAL



Suva, Fiji
11 July 2022

MINISTRY OF JUSTICE

**MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 JULY 2020**

We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Ministry of Justice for the year ended 31 July 2020; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.



Ms. Susan Kiran
**Acting Permanent Secretary for
Justice**



Ms. Jessica Chand
Principal Accounts Officer

Date: 5/7/20

MINISTRY OF JUSTICE

STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 JULY 2020

	Notes	2020 (\$)	2019 (\$)
RECEIPTS			
State Revenue			
Miscellaneous Fees	3(a)	3,149,877	1,934,094
Registration Fees		888,491	882,024
Licence Money Lenders	3(b)	624	46,244
Other State Revenue		2,470	3,063
Total State Revenue		4,041,462	2,865,425
TOTAL REVENUE		4,041,462	2,865,425
EXPENDITURE			
Operating Expenditure			
Established Staff		3,040,151	2,904,081
Government Wage Earners		135,111	142,227
Travel & Communications	3(c)	209,826	171,111
Maintenance & Operations	3(d)	501,754	609,258
Purchase of Goods & Services		148,926	138,160
Operating Grants and Transfers		17,160	11,500
Special Expenditure	3(e)	333,626	714,368
Total Operating Expenditure		4,386,554	4,690,705
Capital Expenditure			
Capital Construction		—	462,523
Capital Purchase		107,466	96,621
Total Capital Expenditure		107,466	559,144
Value Added Tax		90,508	134,736
TOTAL EXPENDITURE		4,584,528	5,384,585

MINISTRY OF JUSTICE

APPROPRIATION STATEMENT FOR THE YEAR ENDED 31 JULY 2020

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$) (Note 4)	Revised Estimate (\$) (a)	Actual Expenditure (\$) (b)	Carry- Over (\$)	Lapsed Appropriation (\$) (Note 5) (a-b)
	Operating Expenditure						
1	Established Staff	3,105,523	---	3,105,523	3,040,151	---	65,372
2	Government Wage Earners	113,247	29,000	142,247	135,111	---	7,136
3	Travel & Communications	200,591	85,000	285,591	209,826	---	75,765
4	Maintenance & Operations	677,306	(35,000)	642,306	501,754	---	140,552
5	Purchase of Goods & Services	182,871	5,000	187,871	148,926	---	38,945
6	Operating Grants & Transfers	17,160	---	17,160	17,160	---	---
7	Special Expenditure	481,604	(114,000)	367,604	333,626	---	33,978
	Total Operating Expenditure	4,778,302	(30,000)	4,748,302	4,386,554	---	361,748
	Capital Expenditure						
9	Capital Purchase	80,000	30,000	110,000	107,466	---	2,534
	Total Capital Expenditure	80,000	30,000	110,000	107,466	---	2,534
13	Value Added Tax	146,000	---	146,000	90,508	---	55,492
	TOTAL EXPENDITURE	5,004,302	---	5,004,302	4,584,528	---	419,774



MINISTRY OF JUSTICE

STATEMENT OF LOSSES FOR THE YEAR ENDED 31 JULY 2020

Loss of Money

There was no loss of money recorded for the financial year ended 31 July 2020.

Loss of Revenue

There was no loss of revenue recorded for the year ended 31 July 2020.

Losses of Assets

There was no loss of assets recorded for the year ended 31 July 2020. The Board of Survey was conducted by the Ministry and the following items worth \$6,236 were recommended for write off which was approved by the Permanent Secretary of the Ministry of Economy.

Category	Amount (\$)
Office Equipment	6,236
Total	6,236

MINISTRY OF JUSTICE

OFFICIAL RECEIVER LIQUIDATION TRUST FUND ACCOUNT STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2020

	Note	2020 (\$)	2019 (\$)
RECEIPTS			
Debt Collected		597,505	742,115
Petition		77,064	64,092
Search Fees		6,475	8,044
Proof of Debt		49,185	3,870
Fees and Costs		90,446	67,137
Total Receipts		820,675	885,258
PAYMENTS			
Debt Payment		344,833	654,790
Debtor Refund		3,052	—
Petition Refund		9,269	3,052
Reversal of Dishonoured Cheque		88,769	—
Publication Costs		7,407	4,518
Bank Fees & Charges		455	233
Payment to CFA		54,665	112,925
Reversal to Bank Account		2,250	60
Total Payments		510,700	775,578
Surplus		309,975	109,680
Opening balance as at 1 August		699,333	589,653
Closing Balance as at 31 July	6	1,009,308	699,333

MINISTRY OF JUSTICE

OFFICIAL RECEIVER BANKRUPTCY TRUST FUND ACCOUNT STATEMENT OF RECEIPTS
AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2020

	Note	2020 (\$)	2019 (\$)
RECEIPTS			
Debt Collected		73,008	133,124
Search Fees		25,048	34,401
OR Fees & Costs		61,615	8,319
Petition		6,472	2,848
Proof of Debt		29	1,241
Total Receipts		166,172	179,933
PAYMENTS			
Debt Payment		74,090	99,609
Debtor Refund		2,700	24,279
Petition Refund		761	---
Publication Costs		594	501
Bank Fees & Charges		459	294
Payment to CFA		70,133	39,538
Total Payments		148,737	164,221
Surplus		17,435	15,712
Opening balance as at 1 August		289,972	274,260
Closing Balance as at 31 July	6	307,407	289,972

MINISTRY OF JUSTICE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued....) FOR THE YEAR ENDED 31 JULY 2020

NOTE 3: SIGNIFICANT VARIATIONS

- (a) Miscellaneous fees revenue increased by \$1,215,783 or 63% in 2020 compared to 2019 due to increase in the services provided by Registrar of Companies where companies need to re-register their business online thus, they need to pay the annual prescribed registration fees, as such, the miscellaneous revenue increased.
- (b) License Money lenders revenue decreased by \$45,620 or 99% in 2020 compared to 2019 due to decrease in registration of money lenders because of COVID 19, the money lenders did not renew their licence.
- (c) Travel and Communication expenditure increased by \$38,715 or 23% in 2020 compared to 2019 due to increase in travel overseas and telecommunications.
- (d) Maintenance and Operations expenditure decreased by \$107,504 or 18% in 2020 compared to 2019 due to decrease in the expenditure for Office Stationery and Printing.
- (e) Special Expenditure decreased by \$380,742 or 53% in 2020 compared to 2019 due to decrease in Digitisation program expenses.

NOTE 4: DETAILS OF APPROPRIATION CHANGES

The following virements were approved in line with Section 10 of Financial Instructions 2010 by the Ministry of Economy for 2019-2020 to incur further expenditure on critical areas of Ministry of Justice.

The Acting Permanent Secretary approved the following virements under delegation from the Minister for Economy:

Virement No.	From	To	Amount (\$)	Approval
V15002	SEG 7	SEG 2	20,000	Minister for Economy
V15004	SEG 7	SEG 2	9,000	
V15006	SEG 1	SEG 1	5,000	Permanent Secretary for Economy
DV1509	SEG 7	SEG 9	30,000	Permanent Secretary for Justice
DV1510	SEG 7	SEG 5	5,000	
DV1514	SEG 1	SEG 1	20,000	
DV1517	SEG 7	SEG 3	5,000	
	SEG 7	SEG 4	45,000	
	SEG 4	SEG 3	80,000	

MINISTRY OF JUSTICE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued....) FOR THE YEAR ENDED 31 JULY 2020

NOTE 5: SIGNIFICANT SAVINGS

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
a)	Travel and communication	285,591	209,826	75,765	27%
b)	Maintenance and operations	642,306	501,754	140,552	22%
c)	Purchase of goods and services	187,871	148,926	38,945	21%
d)	Special expenditure	367,604	333,626	33,978	9%

- (a) The savings in Travel and Communications is due to the decrease in travel domestic and telecommunications.
- (b) The savings in Maintenance and Operations is due to decrease in the expenses for Office Stationery and Power Supply.
- (c) The savings in Purchases of Goods and Services is due to decrease in the expenses for Training and administration of Justice of Peace.
- (d) The savings in Special Expenditure is due to the decrease in the expenses for Anti-Corruption Activities.

NOTE 6: MAIN TRUST FUND ACCOUNT

The Official Receiver administers Liquidation and Bankruptcy Accounts in accordance to the Companies Act 2015 and Bankruptcy Act 1944, respectively.

The creditor files the petition against the debtor by paying a sum of \$109 for individual debtors and \$763 for Companies.

The petitions are then lodged with the Magistrates' Court or High Court who then appoints the Official Receiver as the Official Receiver of a debtor's estate for individuals or as the Provisional Liquidator for a company.

The Official Receiver then would have to take necessary steps as required under the Companies Act 2015 and the Bankruptcy Act 1944 to ensure recoveries are made from the debtors to pay off the creditors.

Money received from Liquidated Companies on the other hand is deposited into the Liquidation Trust Bank Account for payment to creditors.