



FIJI TEACHERS REGISTRATION AUTHORITY

ANNUAL REPORT

**2021-
2022**



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Acronyms

ACS:	Adi Cakobau School
CEO:	Chief Executive Officer
FESA:	Fiji Education Staffing Appointment
FTR:	Fiji Teachers Registration
FTRA:	Fiji Teachers Registration Authority
FTRB:	Fiji Teachers Registration Board
HOS	Head of School
HR:	Human Resources
HQ:	Headquarters
LAT:	Limited Authority to Teach
MOE:	Ministry of Education
NGO:	Non-Government Organisation
RKS:	Ratu Kadavulevu School
SOP	Standard Operating Procedure
HEI:	Higher Education Institutions

Acknowledgement



The Financial year 2022 was a very challenging year as the entire world was still recovering from the adverse impact of the COVID- 19 pandemic. It meant that FTRA, being the sole teacher registration authority, had to make important adjustments to the registration process so that it could meet the expectations of all its stakeholders. 2022 also came with its fair share of challenges, with concluding of all Inductions and Orientations in a timely manner so that the teacher registrations could be finalised and appointments done for the vacant positions in Ministry of Education. The FTRA has shown in the past that despite the challenges it faces, it is very resilient and stays strong in delivering its services to the teachers and the relevant stakeholders.

The FTRA kept implementing its obligations to the teachers in managing the registration services with proper diligence to meet its vision and mission. We are confident to continue to raise the bar in meeting our obligations in 2023.

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

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



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

Letter to the Hon. Minister for Education



FIJI TEACHERS REGISTRATION AUTHORITY

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29th May 2024

Honourable Viliame Gavoka
 The Minister for Education
 Private Mail Bag
 Suva

Dear Minister

Re: 2021-2022 ANNUAL REPORT

Warm greetings from the FTRA Secretariat and the Board!

We have great pleasure in presenting the FTRA 2021-2022 Annual Report for your approval. This report covers the activities of the FTRA for the period 01st August 2021 – 31st July 2022.

The report complies with the FTR Act 2008 and fulfils number 10 of the Board's KPI; specifically, "Approve FTRB Annual Report..." This report is compiled retrospectively by the current CEO of the FTRA, Mrs. Sangeeta Singh and the FTRA Board, following receipt of the Audited Accounts for the Financial Year 2021-2022 on 04th April 2023 from the Office of the Auditor General.

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

Yours faithfully

Sangeeta Singh (Mrs.)
 Chief Executive Officer

Professor Govinda Lingam (Mr.)
 Acting Chairperson

Executive Summary

This Annual Report covers progress of the financial year from 01st August 2021 – 31st July 2022 of the Fiji Teachers Registration Authority (FTRA). During this Financial Year, the following outcomes were achieved:

Teacher Registration

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

- New Registrations: 1,741
- Renewals: 3,512
- Institutional Registrations: 24
- Volunteer Registrations: 15
- Individual Speakers :46

Awareness

The FTRA conducted 12 Awareness sessions which included the Northern District Education offices, Higher Education Institutions and Private Schools on the registration processes, qualifications register and the FTRA Awareness.

Orientation

The FTRA introduced Orientation Workshops in 2017 for all first-year Teacher Trainees. Thirteen orientation workshops were conducted consecutively for a total of 1,312 students from six teacher training institutions for the financial year 2021/2022.

Induction

The FTRA introduced mandatory Induction Workshops in 2015 for all graduating Teacher Training students giving them an overview of what the expected outcomes of a teacher are. Thirty-three Induction Workshops (Online and Face to Face) were conducted for a total of 942 students from six teacher training institutions and Private School Teachers for the financial year 2021/2022.

Finances

The CEO's report provides details on grants received and the expenditure for the reporting period. The Total Grant allocated for the reporting period was \$430,000 and the expenditure was \$502,183.

About FTRA

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

The CEO FTRA is the Secretary to the Fiji Teachers Registration Board. The primary responsibilities of the CEO include making executive decisions, managing the overall operations and resources of the Authority and acting as the main point of communication between the Board and MOE. The FTRA employs a total of 11 full time staff members.

FTRA Functions

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

Vision and Mission¹



Quality Teachers for Quality Education.



Develop a Competent, Vibrant and Qualified Teaching Cadre.

Our Values



As an organisation we value:

Quality Customer Service

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

Duty of Care

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

Learning

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

Innovation

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

Teamwork

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

¹ The Vision and Mission was approved by the Board in 2014.

Registration Categories

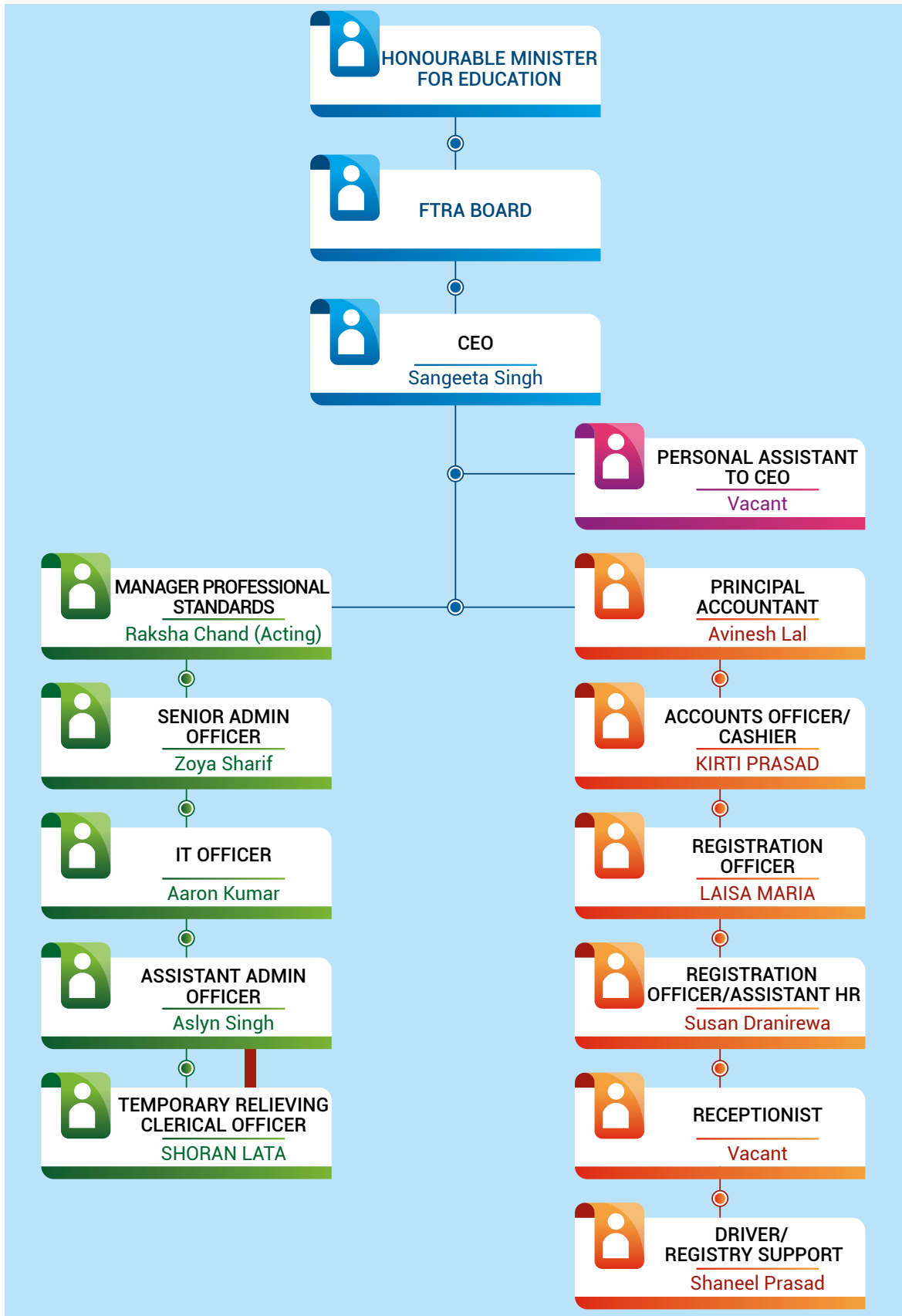
All teachers are registered as per the following:

- Practicing Teachers
- Teacher Educators
- Teacher Administrators

Table 1.0: Teacher Registration Categories

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

Organisation Structure



FTRA Board Members

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

Chairperson - Ms. Anuleshni Neelta

Acting Director Professional Legal Training Programmes
University of the South Pacific

Deputy Chairperson - Professor Govinda Ishwar Lingam

University of the South Pacific Representative
Professor in Education: School of Education
Faculty of Arts, Law & Education

Member – Dr. Victor Alasa

Fiji National University Representative
Head of School of Education
Fiji National University

Member – Dr. Wahab Ali

University of Fiji Representative
Head of Department (Education)
University of Fiji

Member - Ms. Kalara Liku

Corpus Christi Teachers College Representative
Dean of Studies
Corpus Christi Teachers College

Member - Ms. Akanisi Lanyon

Fulton Adventist University College Representative
Head of Education
Fulton Adventist University College

Member - Mr. Filipe Jitoko

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

Member –Mr. Nilesh Goundar

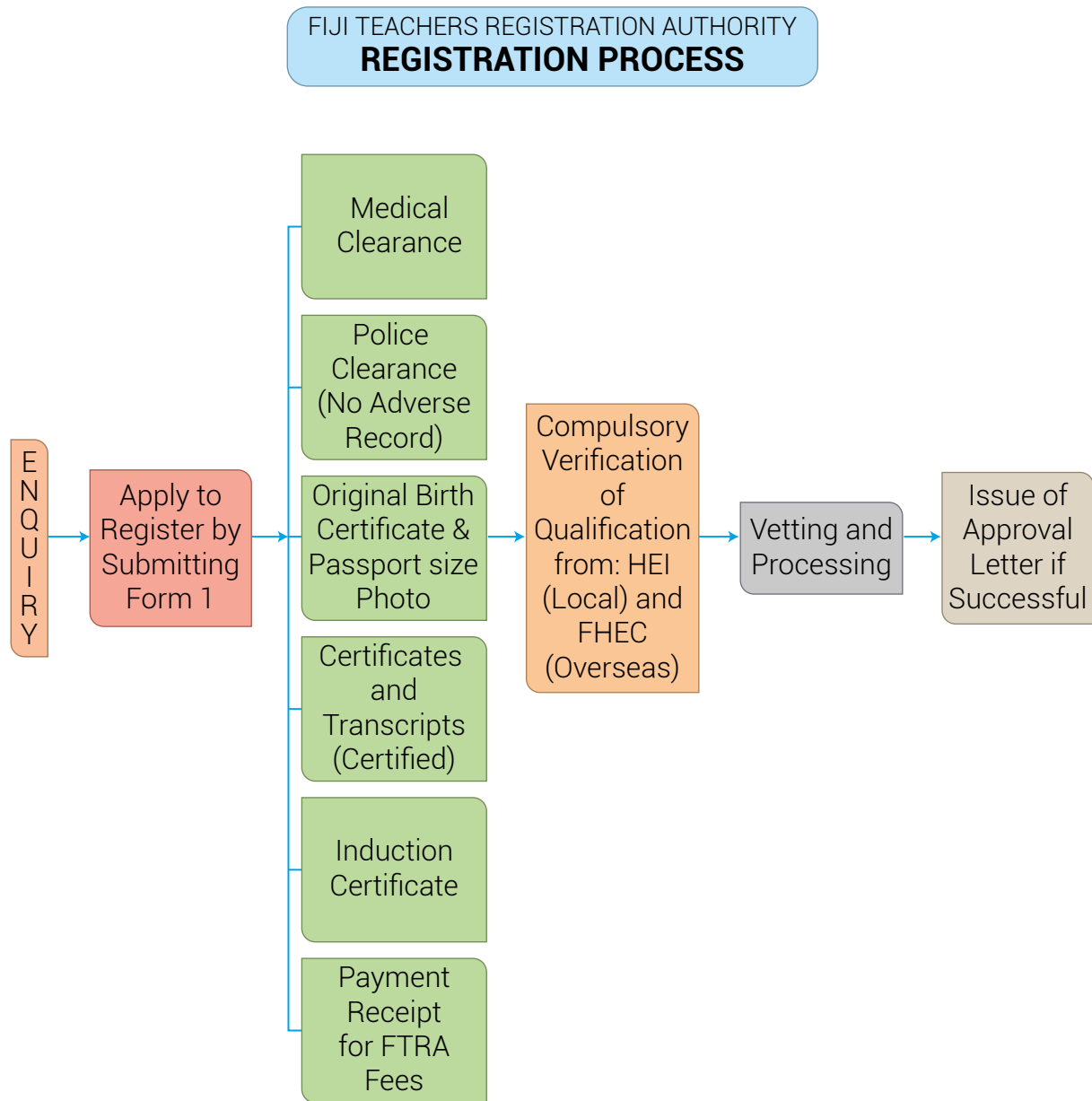
Independent Member
Manager –Programmes, Human Rights and Social Development Division (HRSD)
The Pacific Community

Member –Dr. Valentine Hazelman (Served from 31.07.2022 to 21.07.2022)

Independent Member
Associate Dean Flexible & E-Learning
Fiji National University

FTRA CEO's Report of Activities

1.0 FTRA Registration Process



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






2.0 FTRA New Registration Requirements

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

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

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

3.0 FTRA Renewal Process

 FIJI TEACHERS REGISTRATION AUTHORITY RENEWAL REQUIREMENTS 		
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">RENEW LIMITED AUTHORITY TO TEACH (LATT)</p>  <p>Requirements/Checklists</p> <ol style="list-style-type: none"> Fully & Accurately Completed & Endosed FTRA Form 2 Applicable Fee OR Fee Receipt Copy Expatriate: Work Permit Copy <p>• FEE PAYMENT DETAILS:</p> <ul style="list-style-type: none"> Limited Authority To Teach (LATT): \$15.00 for 2 years Expatriate: \$100.00 for 1 year 	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">RENEW PROVISIONAL REGISTRATION</p>  <p>Requirements/Checklists</p> <ol style="list-style-type: none"> Fully & Accurately Completed & Endosed FTRA Form 2 Applicable Fee OR Fee Receipt Copy Expatriate: Work Permit Copy <p>• FEE PAYMENT DETAILS:</p> <ul style="list-style-type: none"> Provisional Registration: \$30.00 for 1 year Expatriate: \$100.00 for 1 year 	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">RENEW FULL REGISTRATION</p>  <p>Requirements/Checklists</p> <ol style="list-style-type: none"> Fully & Accurately Completed & Endosed FTRA Form 2 Applicable Fee OR Fee Receipt Copy Expatriate: Work Permit Copy <p>• FEE PAYMENT DETAILS:</p> <ul style="list-style-type: none"> Full Registration: \$90.00 for 3 year Expatriate: \$100.00 for 1 year

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

Registration summary for 2021/2022 compared to 2020/2021

Table 2.0: New Registration

Registration Type	Number of New Registrations							
	ECE		Primary		Secondary		Total	
	2021/ 2022	2020/ 2021	2021/ 2022	2020/ 2021	2021/ 2022	2020/ 2021	2021/ 2022	2020/ 2021
Limited Authority to Teach (LAT)	8	123	28	60	23	82	59	265
Provisional Registration	575	153	381	182	466	372	1,422	707
Full Registration	20	18	97	158	143	194	260	370
TOTAL							1,741	1,342

For the 2021/2022 Financial Year, 1,741 new registrations were granted in comparison to 1,342 in 2020/2021. Two Hundred and sixty (260) teachers were upgraded from Provisional Registration to Full Registration as they had completed their one-year classroom teaching services or attained the required qualification for Full Registration category. The data reflects that 8 ECE teachers were given LAT registration as the minimum qualification requirements were not met but their services were required in the classrooms whereas 575 ECE teachers were granted Provisional registrations and 20 Full Registrations as they met the minimum qualifications requirements under the ECE formal teacher program. As expected secondary teachers got the maximum number of registrations totaling 632 within the three categories for the FY 2021/2022 compared to 648 in 2020/2021.

Table 3.0: Renewals

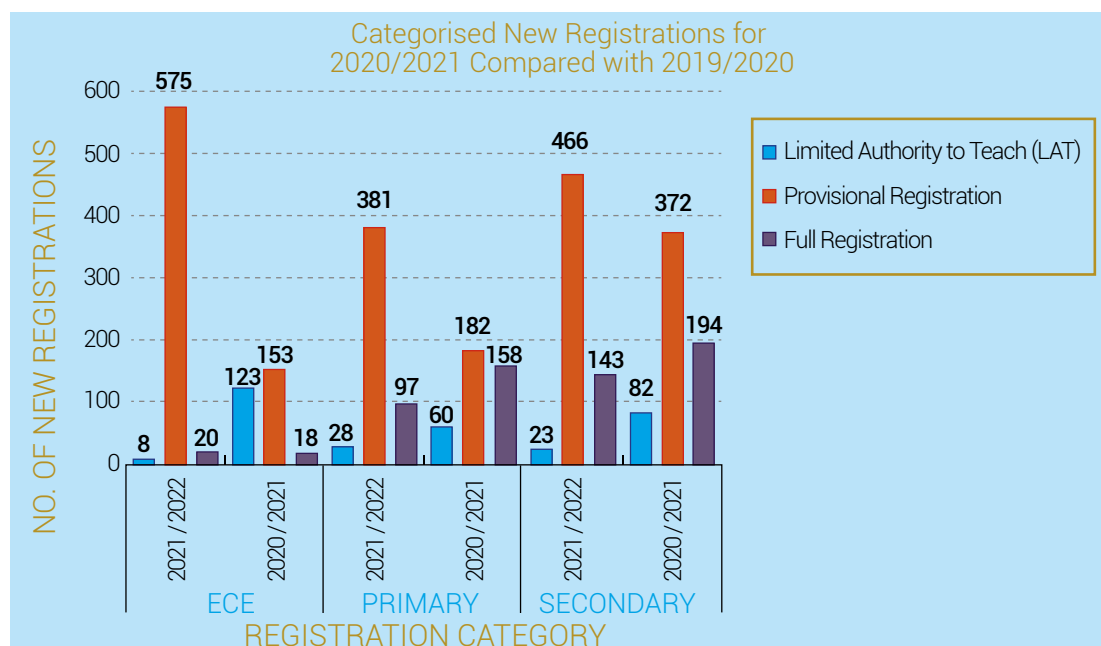
Registration Type	Number of Rewals							
	ECE		Primary		Secondary		Total	
	2021/ 2022	2020/ 2021	2021/ 2022	2020/ 2021	2021/ 2022	2020/ 2021	2021/ 2022	2020/ 2021
Limited Authority to Teach (LAT)	64	492	84	171	37	86	185	749
Provisional Registration	477	174	152	63	742	403	1,371	640
Full Registration	26	18	942	4,237	988	3,576	1,956	7,831
TOTAL							3,512	9,220

For the 2021/2022 Financial Year, 3,512 renewals were granted to teachers compared to 9,220 in 2020/2021. The decrease in the number of renewals was due to the completion of the third-year cycle for the teachers who were provided teacher registrations in 2009 for the first time under FTRA during the 2020/2021 FY. Renewals granted to Secondary Teachers, totaled 1,767 under the three renewal categories. ECE renewals under LAT category were 64 as most of these teachers are basic certificate level graduates who are required to upgrade the qualification in order to be promoted to the Provisional Registration category followed by Full Registration.

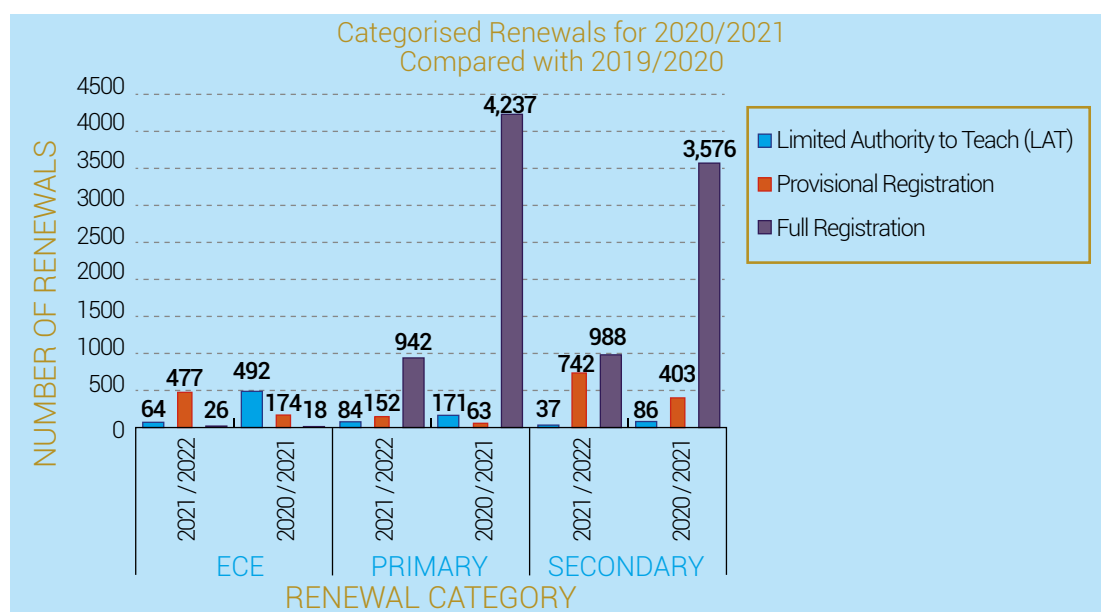
Table 4.0: COMPARISON SUMMARY - New Registration & Renewals

Particulars	ECE		Primary		Secondary		Total	
	2021/ 2022	2020/ 2021	2021/ 2022	2020/ 2021	2021/ 2022	2020/ 2021	2021/ 2022	2020/ 2021
Total New Registration & Renewals	1,170	978	1,684	4,871	2,399	4,713	5,253	10,562

Graph 1.0: New Registrations for 2021/2022 compared to 2020/2021



Graph 2.0: Renewals for 2021/2022 compared to 2020/2021



A total of 5,253 teachers were provided registration services for the financial year 2021/2022 compared to 10,562 in 2020/2021. Renewals were granted to 3,512, under one of the three registration categories and 1,741 teachers were registered for the first time under Provisional registration category. New Registrations: a total of 1,170 teachers were granted Limited Authority to Teach and Provisional registration in 2021/2022. This was an increase of 19.63% from the previous financial year. The increase was due to the LAT registrations granted to Librarians, School Chaplains, Deaconesses and Religious Teachers, as most of these teachers were given LAT registrations in 2020 for two years. FTRA also granted registrations for the following categories:

Institutional Registration

Institutions can register with FTRA under three categories:

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

For the 2021/2022 financial year, 24 institutions were provided registrations. The registration fee collected was \$6,290.00.

Individual Volunteer Registration

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

For the 2021/2022 financial year, 15 applicants were granted Volunteer registrations.

Individual Speaker Registration

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

For 2021/2022 financial year, 46 applicants were granted Individual Speaker registrations.

4.0 Awareness

Highlighted below are the awareness trips made around Fiji for the financial year 2021/2022.

Table 5.0: FTRA Awareness Sessions in the FY 2021/2022

Awareness Destination	Subject	Date	Conducted/ Attended by
Suva International School	Teacher Registration & Registration Issues	23rd March 2022	CEO/ Executive PA/ Senior Admin Officer
Albert Park Hall	PEFPL Graduation Ceremony-CEO was the Chief Guest	24th March 2022	Pioneer Education Fiji Pte Ltd
USP Lautoka Campus	Executive Meeting on Qualifications	7th April 2022	CEO/ Executive Members
Fulton College	Executive Meeting on Qualifications	8th April 2022	CEO/ Executive Members
PTAFE Lautoka Campus	Executive Meeting on Qualifications	19th April 2022	CEO/ Executive Members
Labasa District Office	FTRA Awareness meeting-Registration Processes and Requirements	4th May 2022	CEO
Peninsula International Hotel, Corner of McGregor and Pender St, Suva	Stakeholder Consultation Workshop by FHEC– Development of a Situational and Functional Analysis Toolkit for National Qualifications and Standards.	20th May 2022	FHEC Team
Pioneer Education Fiji Pte Ltd	Letter of reprimand was issued to the Director, PEFPL.	26th May 2022	CEO/Executive PA
Suva Christian Community School	Fiji Accelerated Christian Education (FACE) programme	10th June 2022	CEO
FTRA Boardroom	Meeting with JICA in regards to institutional registration requirements	22nd June 2022	CEO
Sofitel Fiji Resort and Spa, Denarau	Fiji Head Teachers Association (FHTA) Conference	7th- 8th July 2022	CEO/Executive PA
Sofitel Fiji Resort and Spa, Denarau, Fiji	FHEC Forum Theme: Transformation of Higher Education in Fiji	13th-15th July 2022	CEO/Executive PA

5.0 Orientation

The Orientation workshop was introduced in 2017 for the first-year students enrolled in Teacher Training/Education Programmes. Orientation gives a pathway to the students on the expectations of a teacher after completing his/her studies and /or graduate. For the 2021/2022 financial year, Orientation was carried out at the six Teacher Training Institutions as follows:

Table 6.0: FTRA Orientation Workshops in the FY 2021/2022

Institution	Location	No. of Orientations	Date	No. of Students
Fulton Adventist University College	Nadi	1	8 April 2022	84
USP- Pacific TAFE	Suva	1	12 April 2022	72
Corpus Christi Teachers College -Suva	Suva	1	13 April 2022	36
University of the South Pacific	Suva	1	14 April 2022	131
University of the South Pacific	Lautoka	1	19 April 2022	10
USP- Pacific TAFE	Lautoka	1	19 April 2022	61
Fiji National University	Nasinu	1	25 April 2022	222
Fiji National University	Lautoka	2	28 – 29 April 2022	521
University of the South Pacific	Labasa	1	5 May 2022	28
USP- Pacific TAFE	Labasa	1	5 May 2022	56
Fiji National University	Labasa	1	6 May 2022	75
University of Fiji	Lautoka/ Suva	1	6 May 2022	16
TOTAL		13		1,312

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

- Follow the processes of Teacher Registration for Practicum purpose.
- Recognise the importance of the Teacher Registration processes.
- Pursue the correct channel of communication regarding registration.
- Acquaint with the importance of formal teacher training qualification (Mandatory requirement).
- Enlighten them on the FTRA Roles & Functions.
- Become well- versed with the roles of FTRA and the Teaching Standards.

6.0 Induction

Education is generally agreed to be the development of the total person to reach his or her full potential. This includes intellectual, social, emotional, spiritual, and physical development. Induction programmes help new teachers develop skills, attitudes and the right knowledge for teaching. Induction programmes as such are vital in guiding teachers that remain in the profession. FTRA's Induction programme was introduced in 2015 as part of Professional Services. For the 2021/2022 financial year, the Induction workshops were carried out for final-year students of the six Teacher Training Institutions as follows:

Table 7.0: Induction Sessions/ Workshops for the FY 2021/2022

Institution	Location	No. of Inductions	Mode of Induction	Date	No. of Students
Corpus Christi Teachers College	Suva	6	Online	30 October 2021	37
			Online	16 November 2021	10
			Online	09 December 2021	2
			Online	07 February 2022	13
			Online	13 April 2022	1
			Face to Face	30 June 2022	1
Fiji National University	Suva Labasa Lautoka	5	Online	11 November 2021	180
			Online	16 November 2021	12
			Online	09 December 2021	73
			Online	07 February 2022	9
			Face to Face	03 June 2022	6
Fulton Adventist University College	Nadi	3	Online	11 November 2021	26
			Online	16 November 2021	4
			Online	09 December 2021	7
USP –Pacific TAFE	Suva Labasa Lautoka	4	Online	30 October 2021	14
			Online	16 November 2021	6
			Online	07 February 2022	43
			Face to Face	30 June 2022	6
University of Fiji	Lautoka Samabula	3	Online	30 October 2021	30
			Online	16 November 2021	4
			Online	13 April 2022	1
University of the South Pacific	Suva Lautoka Labasa	6	Online	30 October 2021	116
			Online	16 November 2021	93
			Online	09 December 2021	23
			Online	07 February 2022	2
			Online	13 April 2022	8
			Face to Face	30 June 2022	9
Private Schools					
FTRA	Suva	5	Online	30 October 2021	8
			Online	16 November 2021	62
			Online	09 December 2021	13
			Online	07 February 2022	40
			Face to Face	30 June 2022	60
International School Suva	Suva	1	Face to Face	19 February 2022	23
TOTAL		33			942

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

The Induction Workshop introduces all prospective teachers to:

- Teach in Fiji: challenges, uniqueness, contextualization
- Professional Standards for Teachers in Fiji
- MOE Policies
- Child Protection in schools
- Curriculum in Fiji
- Code of Professional Conduct
- Professional development requirements

7.0 The Governing Body of FTRA

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

Role of the Board

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

The Board

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

Meetings of the Board

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

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

Board Members	Number of meetings attended	Apologies Received
Ms. Anuleshni Neelta	2	0
Professor Govind Ishwar Lingam	1	1
Dr. Victor Alasa	2	0
Dr. Wahab Ali	2	0
Ms. Kalara Liku	2	0
Ms. Akanisi Lanyon	1	1
Mr. Filipe Jitoko	2	0
Mr. Nilesh Goundar	2	0
Dr. Valentine Hazelman	2	0

The Board met twice during the year under review

8.0 Registration Fees Structure

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

Table 8.0: Registration Fee Structure

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

9.0 Registration Fees 2021/2022 Period

The following table reflects the Registration Fees paid at the different locations in Fiji. The total fees comprise New Registrations and Renewals. The total registration fee collected for the financial year 2021/2022 was \$345,516 in comparison to \$793,286 for the financial year 2020/2021.

Table 9.0: Registration Fees Summary

Collection Centres	2020/2021	2019/2020
Nadroga /Navosa	\$ 12,675.00	\$ 39,729.00
Lautoka Yasawa	\$ 44,579.00	\$ 144,116.00
Ba/Tavua	\$ 15,123.00	\$ 54,256.00
FTRA HQ	\$ 197,509.00	\$ 386,553.00
Macuata /Bua	\$ 28,329.00	\$ 51,918.00
Ra	\$ 7,795.00	\$ 19,130.00
Bucalevu Secondary	\$ 7,610.00	\$ 12,265.00
Savusavu Education Office	\$ 6,611.00	\$ 6,674.00
Levuka Public	\$ 3,295.00	\$ 8,429.00
Suva Grammar School	\$ 60.00	\$ 1,425.00
Labasa College	\$ 11,200.00	\$ 51,015.00
RKS	\$ 3,950.00	\$ 5,015.00
ACS	\$ 600.00	\$ 3,675.00
Delainamasi Govt School	\$ 240.00	\$ 180.00
Nasinu Secondary	\$ 180.00	\$ 1,860.00
Sila Central High School	\$ 630.00	\$ 6,586.00
Vunisea Secondary	\$ 660.00	\$ -
QVS	\$ 4,470.00	\$ 460.00
	\$ 345,516.00	\$ 793,286.00

The registration fee collection for 2021/2022 FY decreased by 56.44%. The reason for the decrease was due to the third-year cycle renewals completion in 2020 and the reduction in the number of Full Registrations expiring in this Financial Year. This financial year, 3,512 Registrations were renewed and 1,741 new registrations were granted. On average, FTRA collects \$200,000 registration fees per financial year. The teachers with expired registrations were reminded via phone calls and e-mails to honor their registration fee payment. The FTRA management also visited schools to collect dues and provide awareness on the importance of the registration and renewal process.

The Table also shows that the largest number of teacher registrations were provided by the FTRA HQ that is 57.16% of total registrations. The remaining 42.84% were served by the respective Education offices across Fiji, thereby assisting the Authority. As the FTRA is headquartered in Suva, it is expected that largest number of registrations will be processed by the FTRA headquarters. Also, teachers tend to renew their registrations during the school break in December-January when they are visiting Suva at that time.

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

10.0 Human Resources

The FTRA comprises eleven (11) personnel. Staff costs comprises approximately 74.09% of the total expenses for the current financial year. The staff breakdown is shown in the table below:

Table 10.0: FTRA Staffing

Division	No. of Staff
Executive	1
Finance and Administration/ IT	6
Professional Standards	1
Registration	3
Total	11

For the 2021/2022 FY, there were 11 employees compared to 12 in the 2020/2021 FY. In December 2019, Mrs. Sangeeta Singh was appointed as the CEO for FTRA. The Manager Registration and CEO positions were merged into one position. The new organisation structure was implemented in February 2020. The restructuring process was purely on needs basis and appointments were made as per the Open Merit Policy.

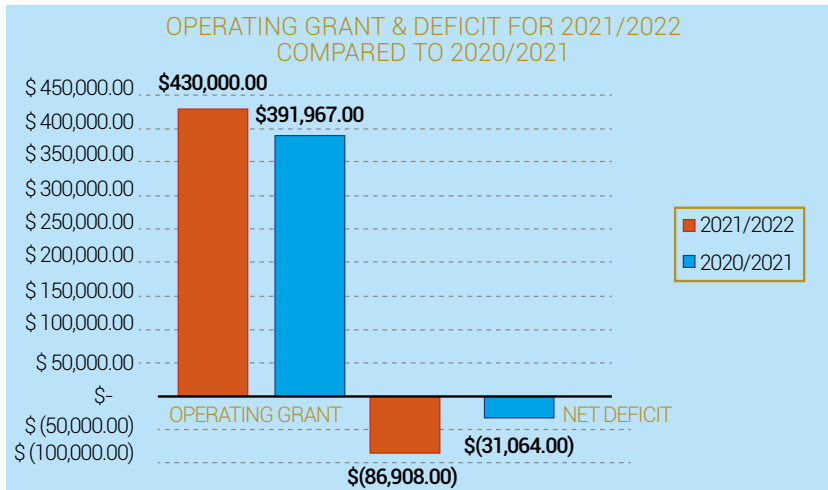
11.0 Information & Communication Technology

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

12.0 Financial Highlights

12.1 Operating Grant & Surplus Comparison

Graph 3.0: Operating Grant & Deficit for 2021/2022 compared to 2020/2021



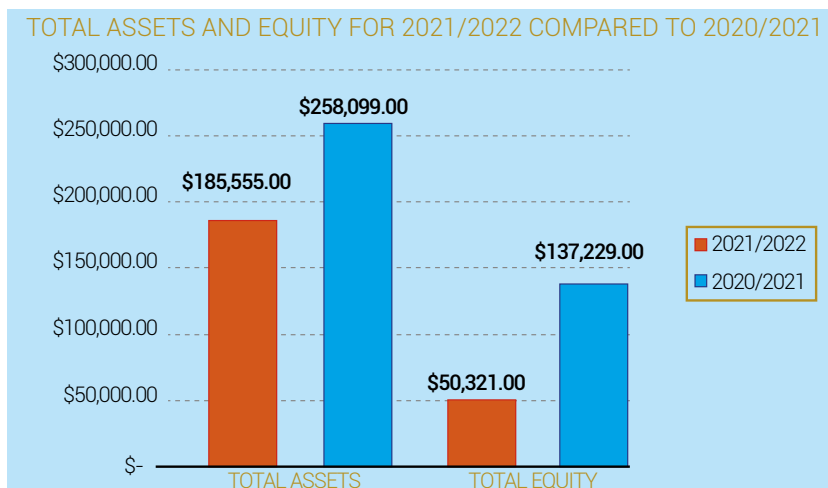
The FTRA is fully funded through Government Grants. The Registration Fees collected are deposited daily in the Government Consolidated Funds Account. The operating grant allocated to the FTRA for the financial year 2021/2022 was \$430,000, out of which \$37,913 was utilised to purchase capital assets, namely computer and office equipment (2020/2021-\$391,967 out of which \$29,477 was utilised to purchase computer and office equipment).

Respective **Net Loss** for year 2021/2022 was \$86,908 (2020/2021 –\$31,064). This loss was due to an increase in employee benefit expenses as staff were appointed on a new approved structure and the increased administrative costs related to registration services. (Induction, Orientation and Awareness).

12.2 Total Assets & Equity Comparison

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

Graph 4.0: Total Assets & Equity for 2021/2022 compared to 2020/2021



Total Assets for the financial year 2021/2022 were recorded at \$185,555 (2020/2021: \$258,099) in comparison to the Equity of \$50,321 for 2021/2022(2020/2021: \$137,229).

The FTRA procurement for fixed assets increased by 28.62% due to the purchase of IT equipment of \$37,913. The value of fixed assets increased by 32.09% reflecting a net value of \$107,469 in 2021/2022 FY compared to \$81,336 in the 2020/2021 FY. A decrease of 28.12% was noted in the Total Assets due to a decline in the cash at bank balance.

Equity for the 2021/2022 financial year decreased by 63.33% as a loss of \$86,908 was recorded. The explanations for the decrease have been provided in paragraph 3

$$\text{Equity to Asset Ratio} = \frac{\text{Total Equity}}{\text{Total Assets}} = \frac{\$50,321}{\$185,555}$$

The ratio is **0.27** for the 2021/2022 (2020/2021 – 0.53) financial year. The higher the equity to asset ratio, the less debt and risk the Authority reflects. A low equity to asset ratio means the Authority has more debt leading to an increased risk factor. The FTRA reflects a decreased equity ratio for the 2021/2022 financial period in comparison to 2020/2021.

13.0 Financial Report

Table 11.0: Statement of Income and Expenditure for 2021/2022 compared to 2020/2021

Statement of Income and Expenditure (Extract)		
	12 Months period ending	12 Months period ending
	31.07.2022	31.07.2021
Total Income	\$ 415,275	\$ 381,648
Total Expenses	\$ (502,183)	\$ (412,327)
Loss from Operations	\$ (86,908)	\$ (30,679)
<i>Operating Loss % to Total Income</i>	<i>-20.93%</i>	<i>-8.04%</i>
Interest Expenses	-	\$ 385
Net Loss for the year	\$ (86,908)	\$ (31,064)
<i>Net Loss % to Total Income</i>	<i>-20.93%</i>	<i>-8.14%</i>

Total Income recorded as at 31st July 2022 was \$415,275, an increase of 8.81% in comparison to \$381,648 as at 31st July 2021. The increase in the Total Income was due to an increase in the Government Grant allocated to FTRA for the financial year 2021/2022.

Table 12.0: Summary of FTRA Income for 2021/2022 compared to 2020/2021

Income Breakdown	2021/2022	2020/2021
Government Grant	\$ 392,087	\$ 362,490
Amortization (Deferred Revenue)	\$ 23,088	\$ 19,158
Other Income	\$ 100	\$ 0
	\$ 415,275	\$ 381,648

Total Expenses recorded as at 31st July 2022 was \$502,183 in comparison to \$412,712 for the 2020/2021 period. The breakdown below shows the respective areas of expenses. Administrative costs increased by 87.93% due to the increase in the costs relating to Induction, Orientation and other office administrative costs. Overall, the total expenses increased by 21.68% due to an escalation in administrative costs by 87.93%

Table 13.0: Summary of FTRA Expenses for 2021/2022 compared to 2020/2021

Expenses Breakdown	2021/2022	2020/2021
Depreciation Expense	\$ 20,438	\$ 17,810
Amortisation	\$ 2,650	\$ 1,348
Employee Benefit Expense	\$ 372,108	\$ 336,240
Administration Expense	\$ 106,987	\$ 56,929
Interest Expenses	\$ 0	\$ 385
	\$ 502,183	\$ 412,712

Total Loss for year 2021/2022 was \$86,908 in comparison to a loss of \$31,064 for the 2020/2021 financial year. The increase in loss was due to the administrative and employee benefit expenses escalation

Table 14.0: Statement of Financial Position for 2021/2022 compared to 2020/2021

Statement of Financial Position (Extract)		
	12 Months period ending	12 Months period ending
	31.07.2022	31.07.2021
Non-Current Asset ²	\$ 118,536	\$ 85,818
Current Asset ³	\$ 67,019	\$ 172,281
Total Asset	\$ 185,555	\$ 258,099
Total Equity	\$ 50,321	\$ 137,229
Non-Current Liabilities	-	-
Current Liabilities	\$ 135,234	\$ 120,870
Total Liabilities	\$ 135,234	\$ 120,870
Total Equity and Liabilities	\$ 185,555	\$ 258,099

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

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

- i. The financial position of FTRA as at 31st July 2022 recorded a net asset value of \$50,321 compared to \$137,229 as at 31st July 2021. (*Total Assets minus Total Liabilities*).
 - ii. The Total Assets recorded as at 31st July 2022 were \$185,555 (*31st July 2021 - \$258,099*). The reason for the downward trend is the decrease in the cash at bank as at 31st July 2022.
 - iii. The Total Liabilities recorded as at 31st July 2022 were \$135,234 (*31st July 2021 - \$120,870*), and included:
 - Deferred Revenue \$98,159
 - Creditors and Employee Entitlements \$37,075
- Deferred Revenue increased as major fixed assets and intangible assets were acquired for the financial year, and this included IT equipment.
- iv. The Net cash flow for the financial year ending 31st July 2022 was managed efficiently. The cash and cash equivalent balance as at end of financial year was \$63,226 (*31st July 2021 - \$168,347*).

14.0 Financial Ratio Analysis

14.1 Liquidity & Activity Analysis

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

Current Ratio

The Current Ratio measures short-term debt obligations.

	2021/2022	2020/2021
Current Asset / Current Liabilities	0.50	1.43

The current ratio indicates that approximately 50% of current liabilities for the financial year ending 2022 (2021:143%) would be paid off upon liquidating 100% of current asset. Under normal circumstances this ratio should be at least 2:1.

A more conservative measure of liquidity is as follows:

Quick Ratio	2021/2022	2020/2021
Cash + Accounts receivable / Current Liabilities	1.81	4.59

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

14.2 Long-Term Debt and Solvency Analysis

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

Debt to Equity Ratio (financial leverage)

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

Total Debt / Total Equity	2021/2022	2020/2021
	2.68	0.88

The debt-to-equity ratio for the financial year ending 2022 stands at 2.68 (2021:0.88). This is mainly due to the recording of the deferred revenue. The ratio indicates that FTRA has high debt in its balance sheet. Generally, a good debt to equity ratio should be between 1.00 to 1.50.

15.0 Risk Management

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

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

Strategies implemented to control and prevent fraud

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

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

16.0 Challenges

The Annual Report presentation was primarily delayed due to:

- Absence of the Board from 2017 to July 2020
- Delay in the audit conduct from 2017
- Lack of management staff at the Authority from 2017 to December 2019, who could provide guidance on proper Annual Report structure.



FIJI TEACHERS REGISTRATION AUTHORITY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

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**FIJI TEACHERS REGISTRATION AUTHORITY
BOARDS' REPORT
FOR THE YEAR ENDED 31 JULY 2022**

In accordance with a resolution of the Board, the Authority herewith submit the Statement of Financial Position of the Authority as at 31 July 2022, the related Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date and report as follows:

Directors

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

<i>Members</i>	<i>Appointed</i>	<i>Served Until</i>
Ms. Anuleshni Neelam Neelta -Chairperson	31 January 2022	-
Professor Govinda Ishwar Lingam -Deputy Chairperson	24 July 2020	-
Dr. Víctor Alasa	31 January 2022	-
Dr. Wahab Ali	31 January 2022	-
Ms. Kalara Liku	31 January 2022	-
Ms. Akanisi Lanyon	31 January 2022	-
Mr. Filipe Jitoko	31 January 2022	-
Mr. Nilesh Goundar	31 January 2022	-
Dr. Valentine Hazleman	31 January 2022	21 July 2022
Dr Anjeela Jokhan -Chairperson	24 November 2020	30 January 2022
Dr Eci Kikau Nabalarua - Deputy Chairperson	20 July 2020	18 January 2022
Mr Sedi Waqabaca	20 July 2020	18 January 2022
Ms. Manpreet Kaur	20 July 2020	18 January 2022
Ms. Ofa V Solimailagi	31 July 2020	18 January 2022

Principal Activities

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

Results

The excess of expenditure over income (loss) for the financial year 2021/2022 was a deficit of \$86,907. (2020/2021: deficit of \$31,064).

Unusual Transactions

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

Events Subsequent To Balance Date

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

Other Circumstances

As at the date of this report:

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

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

**FIJI TEACHERS REGISTRATION AUTHORITY
BOARDS' REPORT (CONT'D)
FOR THE YEAR ENDED 31 JULY 2022**

Board Member Benefits

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

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

Dated this 13th day of March 2023.


.....
Chairperson


.....
Chief Executive Officer

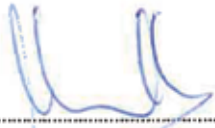
**FIJI TEACHERS REGISTRATION AUTHORITY
STATEMENT BY BOARD MEMBERS
FOR THE YEAR ENDED 31 JULY 2022**

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

- (i) the accompanying Statement of Comprehensive Income of the Authority is drawn up so as to give a true and fair view of the results of the Authority for the year ended 31 July 2022;
- (ii) the accompanying statement of Changes in Equity of the Authority is drawn up so as to give a true and fair view of the changes in equity of the Authority for the year ended 31 July 2022;
- (iii) the accompanying Statement of Financial Position of the Authority is drawn up so as to give a true and fair view of the state of affairs of the Authority as at 31 July 2022;
- (iv) the accompanying Statement of Cash Flows of the Authority is drawn up so as to give a true and fair view of the cash flows of the Authority for the year ended 31 July 2022;
- (v) at the date of this statement there are reasonable grounds to believe the Authority will be able to pay its debts as and when they fall due; and
- (vi) all related party transactions have been adequately recorded in the books of the Authority.

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

Dated this 13 day of March 2023.


.....
Chairperson


.....
Chief Executive Officer

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



Level 1, Modyl Plaza
Karsanji St. Vatuwaqa
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**INDEPENDENT AUDITOR'S REPORT****Fiji Teachers Registration Authority****Report on the Audit of the Financial Statements****Opinion**

I have audited the financial statements of the Fiji Teachers Registration Authority ("*the Authority*"), which comprises the Statement of Financial Position as at 31 July 2022, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at 31 July 2022, and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Authority in accordance with the International Ethics Standards Board for 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 Statement of Comprehensive Income which reflect a net deficit of \$86,908 during the year ended 31 July 2022. This is the second consecutive year the Authority is operating at a deficit.

Other Matter

The Authority did not have in place written policies, procedures and guidelines for its accounting functions. These policies are being drafted for the Board's approval.

Other Information

The Management and Directors are responsible for the other information. The other information comprises the Annual Report but does not include the financial statements and the auditor's report thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit, or otherwise appears to be materially misstated. If, based upon the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report the fact. I have nothing to report in this regard.

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

The Management and Directors are responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs, and for such internal control as the Management and Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management and Directors are responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management and Directors either intend to liquidate the Authority or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

- Conclude on the appropriateness of the Management and Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal Regulatory Requirements

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

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



Sairusi Dukuno
ACTING AUDITOR-GENERAL



Suva, Fiji
31 March 2023

**FIJI TEACHERS REGISTRATION AUTHORITY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 JULY 2022**

	Notes	2022 \$	2021 \$
Revenue			
Government Grant	2	392,087	362,490
Other Income	2	100	-
Amortisation	9	23,088	19,158
		<u>415,275</u>	<u>381,648</u>
Expenses			
Depreciation expense	6(a)	(20,438)	(17,810)
Amortisation	6(b)	(2,650)	(1,348)
Employee benefit expense	3	(372,108)	(336,240)
Administration expenses	4	(106,987)	(56,929)
		<u>(502,183)</u>	<u>(412,327)</u>
Loss from operations		(86,908)	(30,679)
Interest Expenses	5	-	(385)
Net Deficit for the year		<u>(86,908)</u>	<u>(31,064)</u>

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

**FIJI TEACHERS REGISTRATION AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 JULY 2022**

	2022	2021
	\$	\$
Retained Surplus		
Balance at the beginning of the year	137,229	168,293
Net deficit for the year	<u>(86,908)</u>	<u>(31,064)</u>
Balance at the end of the year	<u>50,321</u>	<u>137,229</u>

**FIJI TEACHERS REGISTRATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2022**

ASSETS	Notes	2022 \$	2021 \$
Current Assets			
Cash and cash equivalents	7	63,226	168,347
Prepayments and other assets	8	3,793	3,934
		<u>67,019</u>	<u>172,281</u>
Non - Current assets			
Property, plant and equipment	6(a)	107,469	81,336
Intangible Assets	6(b)	11,067	4,482
		<u>118,536</u>	<u>85,818</u>
TOTAL ASSETS		<u>185,555</u>	<u>258,099</u>
Current Liabilities			
Trade payables and other accruals	10	25,027	29,452
Deferred revenue	9	98,159	83,333
Employee entitlements	11	12,048	8,085
		<u>135,234</u>	<u>120,870</u>
TOTAL LIABILITIES		<u>135,234</u>	<u>120,870</u>
NET ASSETS		<u>50,321</u>	<u>137,229</u>
EQUITY			
Retained surplus		137,229	168,293
Net deficit for the year		<u>(86,908)</u>	<u>(31,064)</u>
TOTAL EQUITY		<u>50,321</u>	<u>137,229</u>

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

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



.....
Chairperson



.....
Chief Executive Officer

Date

13/03/2023

**FIJI TEACHERS REGISTRATION AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2022**

	Note	2022 Inflows/ (Outflows) \$	2021 Inflows/ (Outflows) \$
Operating Activities			
Receipts from Government Grants & Others		392,187	391,967
Payments to suppliers and employees		<u>(439,017)</u>	<u>(399,802)</u>
Cash Flows from Operating Activities		<u>(46,830)</u>	<u>(7,835)</u>
Investing Activities			
Payments for property, plant and equipment		<u>(58,291)</u>	<u>(31,962)</u>
Cash Flows from Investing Activities		<u>(58,291)</u>	<u>(31,962)</u>
Financing Activities			
Interest paid		<u>-</u>	<u>(385)</u>
Cash Flows from Financing Activities		<u>-</u>	<u>(385)</u>
Net decrease in cash and cash equivalents		(105,121)	(40,182)
Cash and cash equivalents at the beginning of the year		<u>168,347</u>	<u>208,529</u>
Cash and cash equivalents at the end of the year	7	<u>63,226</u>	<u>168,347</u>

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

**FIJI TEACHERS REGISTRATION AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

1.0 Corporate Information

The Fiji Teachers Registration Authority ("the Authority") is a fully owned Government of Fiji entity domiciled in Fiji. The financial statements were authorised for issue in accordance with a resolution of the Board Members on 18/03/2023

The principal activities of the Authority are described in Note 14.

1.1 Basis of preparation of the Financial Statements

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

Statement of compliance

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

Going concern

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

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

Section 3 - Presentation of Financial Statements

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

1.2 Significant accounting judgments, estimates and assumptions

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

Judgments

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

Estimations and assumptions

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

a) Cash and cash equivalents

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

b) Property, plant and equipment

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

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

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

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

**FIJI TEACHERS REGISTRATION AUTHORITY
NOTES TO FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2022**

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

- c) Intangible assets**
Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. The amortisation rate for payroll software is 20% annually.
- d) Financial liabilities**
Long Term Car Loan
All loans and borrowings are initially recognised at fair value less directly attributable transaction costs, and have not been designated 'as at fair value through profit or loss'.
- e) Employee entitlements**
Employee entitlements relating to wages, salaries, annual leave, represents the amount which the Authority has a present obligation to pay resulting from the employees' services provided up to balance date.
Wages and salaries, annual leave
Liabilities for wages and salaries and annual leave are recognised, and are measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.
- f) Trade and other payables**
Liabilities for trade creditors and other amounts are carried at cost (inclusive of VAT where applicable) which is the fair value of the consideration to be paid in the future for goods and services received whether or not billed to the entity.
- g) Government Grant**
The Authority receives operating grant from the Government. Operating grants that compensate the Authority for expenses incurred are recognised as revenue in the income statement on a systematic basis in the same period in which the expenses are incurred. Operating grants that are used to compensate the cost of an asset are recognised in the income statement as revenue on a systematic basis over the useful life of the asset.
- h) Revenue recognition**
Registration Fees
Registration Fees represents all income from teacher and registration fees which is transferred to Government consolidated funds. The total registration fees collected for the financial year 31 July 2022 amounts to \$345,516 (2020/2021 - \$793,286).
- i) Deferred Revenue**
Government grant used to acquire assets at no cost to the Authority are capitalised and systematically recognised as other income on the basis of the expected lives of the assets to which the grant relates.
- j) Net financing cost**
Net financing costs comprise of bank charges, interest received and interest paid and payable on borrowings and are recognised in the profit or loss.
- k) Value Added Tax (VAT)**
All the revenue, expenses, assets and liabilities are recorded at VAT inclusive prices. The Authority is basically providing funding and development of the teaching profession in Fiji and this is done through Government Grant funding. With such setup and with no taxable/business activities, the Authority is not registered for VAT. Any expenses incurred for which the Authority is charged, the VAT portion will be the cost to the Authority.
- l) Income Tax**
The Fiji Teachers Registration Authority is exempt from income tax in accordance with the provisions of Section 17 of the Fiji Incomes Tax Act.

**FIJI TEACHERS REGISTRATION AUTHORITY
 NOTES TO FINANCIAL STATEMENTS (CONT'D)
 FOR THE YEAR ENDED 31 JULY 2022**

	2022 \$	2021 \$
2. Government Grant & Other Income		
Government Grant	392,087	362,490
Other Income	100	-
	<u>392,187</u>	<u>362,490</u>
3. Employee benefit expense		
Salaries and wages	341,125	309,289
FNPF employer contributions	19,649	15,620
Trainee Allowance	876	-
FNU levy	3,373	3,116
Travel & Subsistence & Meal Allowances	623	4,043
Others	6,462	4,172
	<u>372,108</u>	<u>336,240</u>
The number of employees at the end of the financial year was 11 (2020/2021: 11 employees)		
4. Administration Expenses		
Auditors' remuneration	8,085	5,070
Insurance	5,396	2,182
Professional Services	22,139	6,954
Office & Vehicle Repairs & Maintenance	6,640	8,132
Utilities	9,867	9,882
Computer Expenses	13,717	6,842
Printing, Postage & Stationery	5,814	3,949
Board Allowance	5,965	2,400
Meeting Logistics	9,978	621
Bank Charges	1,304	1,098
Others	18,082	9,799
	<u>106,987</u>	<u>56,929</u>
5. Net financing cost		
Interest expense	-	385
Total costs	<u>-</u>	<u>385</u>

6(a) Plant & Equipment

	Computer Equipment	Motor Vehicles	Furniture & Fittings	Work in Progress	Total
<i>Cost:</i>					
At 1 August 2021	70,790	68,000	60,562	2,485	201,837
Additions	21,260	-	7,419	20,377	49,056
Disposals	-	-	-	(2,485)	(2,485)
At 31 July 2022	<u>92,050</u>	<u>68,000</u>	<u>67,981</u>	<u>20,377</u>	<u>248,408</u>
<i>Depreciation and Impairment</i>					
At 1 August 2021	37,680	68,000	14,821	-	120,501
Depreciation charge for the year	10,330	-	10,108	-	20,438
Disposals	-	-	-	-	-
At 31 July 2022	<u>48,010</u>	<u>68,000</u>	<u>24,929</u>	<u>-</u>	<u>140,939</u>
Net Book Value	<u>44,040</u>	<u>-</u>	<u>43,052</u>	<u>20,377</u>	<u>107,469</u>

**FIJI TEACHERS REGISTRATION AUTHORITY
NOTES TO FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2022**

	2022 \$	2021 \$
6(b) Intangible Assets		
<i>Cost:</i>		
At 1 August 2021	6,750	6,750
Additions	9,235	-
Disposals	-	-
At 31 July 2022	<u>15,985</u>	<u>6,750</u>
<i>Amortisation</i>		
At 1 August 2021	2,268	920
Amortisation for the year	2,650	1,348
Disposals	-	-
At 31 July 2022	<u>4,918</u>	<u>2,268</u>
Net Book Value	<u>11,067</u>	<u>4,482</u>
7. Cash and Cash Equivalents		
For the purposes of the Statement of Cash Flows, Cash and Cash Equivalents includes Cash on Hand and in Banks. Cash and cash equivalents at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash	63,076	168,197
Cash on hand	150	150
	<u>63,226</u>	<u>168,347</u>
8. Prepayments and other assets		
Prepayments	1,840	1,794
Receivable	1,703	1,890
Refundable Deposit	250	250
	<u>3,793</u>	<u>3,934</u>
9. Deferred Revenue		
Opening Balance	83,333	73,014
Add: Grant utilised to finance property, plant & equipment	37,914	29,477
Less: provision for amortisation	(23,088)	(19,158)
Closing Balance	<u>98,159</u>	<u>83,333</u>
The Authority utilised \$37,913 out of the \$430,000 (2020/2021: \$29,477 out of \$391,697) received as operating grant to purchase computer equipment and office equipment during the financial period. Annual depreciation is charged directly to the property, plant and equipment costs and a corresponding transfer from deferred revenue to income is made each year to provide for amortisation of the grant.		
10. Trade payables and accruals		
Trade creditors and accruals	25,027	29,452
	<u>25,027</u>	<u>29,452</u>
11. Provisions		
At 1 August	8,085	11,201
Arising during the year	25,677	23,589
Utilised	(21,714)	(26,705)
At 31 July	<u>12,048</u>	<u>8,085</u>

**FIJI TEACHERS REGISTRATION AUTHORITY
NOTES TO FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2022**

12. Related parties

(a) Identity of related parties

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

	<i>Appointed</i>	<i>Served Until</i>
Ms. Anuleshni Neelam Neelta - Chairperson	31 January 2022	-
Professor Govinda Ishwar Lingam - Deputy Chairperson	24 July 2020	-
Dr. Victor Alasa	31 January 2022	-
Dr. Wahab Ali	31 January 2022	-
Ms. Kalara Liku	31 January 2022	-
Ms. Akanisi Lanyon	31 January 2022	-
Mr. Filipe Jitoko	31 January 2022	-
Mr. Nilesh Goundar	31 January 2022	-
Dr. Valentine Hazleman	31 January 2022	21 July 2022
Dr. Anjeela Jokhan-Chairperson	24 November 2020	30 January 2022
Dr. Eci Kikau Nabalarua -Deputy Chairperson	20 July 2020	18 January 2022
Ms. Manpreet Kaur	20 July 2020	18 January 2022
Mr. Seci Waqabaca	20 July 2020	18 January 2022
Ms.Ofa V. Solimailagi	31 July 2020	18 January 2022

(b) Transactions with related parties

Transactions with related parties during the year ended 31 July 2021 with approximate transaction value are summarised as follows:

	2022	2021
	\$	\$
Board expenses and allowances	5,965	2,400
Government grant received to fund operations	430,000	391,967

(c) Compensation of key management personnel

Short term employee benefits - Salary	209,707	136,855
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13. Commitments and contingent liabilities

The Authority did not have any capital expenditure commitments or contingent liabilities arising as at 31 July 2022 (2021: Nil).

14. Principal activities

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

15. Registered office

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

16. Subsequent Events

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



FIJI TEACHERS REGISTRATION AUTHORITY

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