



**OFFICE OF THE PRIME MINISTER  
AND FIJIAN IMMIGRATION DEPARTMENT**

# **ANNUAL REPORT**

**2022 - 2023**

**Parliamentary Paper No 133/25.**



**OFFICE OF THE PRIME MINISTER  
ANNUAL REPORT  
2022 - 2023**

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## ACRONYMS

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

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

## LETTER OF TRANSMITTAL

30th November, 2023  
Honourable Prime Minister  
Sitiveni Ligamamada Rabuka  
Level 4, Government Building New Wing  
Suva

RE: 2022-2023 ANNUAL REPORT

Dear Sir,

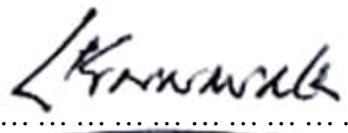
It is with pleasure that I submit for your information and presentation to Parliament, the Annual Report for the Office of the Prime Minister and Department of Immigration for the period 1st August 2022 – 31st July 2023.

The report highlights the Ministry's performance and Services delivered to our valued stakeholders as reflected in the 2022-2023 Annual Operational Plan.

This report has been prepared in accordance with the provision of the Financial Management Act 2004.

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

Yours Sincerely,



.....  
Dr. Lesi Korōvavala  
Permanent Secretary

## ABOUT THIS REPORT

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

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

This report entails the following:

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

## REVIEW BY THE PERMANENT SECRETARY

I have the pleasure of presenting the financial performance for the period 1 st July 2023.

The Office of the Prime Minister occupies a crucial position in providing sound policy advice and support to the Prime Minister and his Cabinet .It is the epic Government agency that is tasked with ensuring a well-coordinated delievery system across Government in achieving its overarching goal of building a better Fiji for All Fijians.

This financial year, we delivered yet again another unprecedented year of performance and achievements of our Ministry deliverables.



We had approached the fiscal year with a single focus of improving our services to our valued customers and Ministry stakeholders. Collectively Executive Management with the support of my hardworking staff worked in unison to deliver our Ministry objectives.

As head of Government, the Prime Minister closely monitored the programme put in to address socio-economic development needs of the people. This was done through visitation to the divisions and rural areas where he interacted with the people and at times make “on the spot” decisions on issues needing immediate attention.

This financial year marked the coalition government’s first budget. It was “business as usual” and a number of hard decisions and sacrifices were made. The budget was people-centred, and adjustments were made to ensure sustainable economic growth in the short and medium term. Inclusiveness were given priority to ensure fiscal sustainability, and at the same time ensured fair and equitable distribution of wealth.

The Office of the Prime Minister was allocated a budget of \$6.77m for this financial year. The OPM implemented a number of programmes, including the issuance of development grants, coordination of donor funding for community development projects (particularly in rural areas and outer islands), and the administration of the Rotuma and Rabi Councils, Melanesian Vasu - i - Taukei and Kioa Islands development funds. In addition, OPM also administered Parliamentary retirement allowance for former members of Parliament including former Presidents and Prime Ministers. There was a special allocation in the budget to meet the ‘Other Benefits’ which Former Prime Ministers and Presidents are entitled to. There was a slight increase in resources deployed to assist the team achieve our performance targets but with a major decline in our financial outlay. Nonetheless, staff were encouraged to deliver more outputs with largely the same level of inputs to achieve unprecedented results.

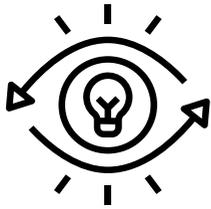
I would like to extend my sincere appreciation to all our partners for their unwavering commitments and support especially to donor partners or agencies.

Furthermore, my appreciation to the Hon. Prime Minister for his leadership and stewardship. Our achievements would not have been possible without the diversity of skills and commitment of my team .I thank them for their contribution and dedication through out the year and look forward to their continuing support in the years ahead.

A handwritten signature in black ink, appearing to read 'Lesi Korovavala'. The signature is written in a cursive, somewhat stylized font. Below the signature is a horizontal dotted line.

**Dr. Lesi Korovavala**  
**Permanent Secretary**

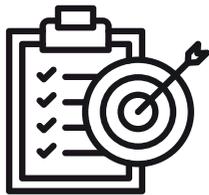
## CORPORATE PROFILE



### VISION

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

### MISSION STATEMENT



The Office of the Prime Minister ensures that the Prime Minister receives comprehensive policy advice that impacts economic, Social, Governance, and cultural development processes at the national and all levels of society. To achieve our vision, the Office of the Prime Minister will demonstrate:

1. Vigilant oversight of National Policies through robust coordination processes;
2. High visibility engagement with all key stakeholders; and
3. Innovative and Dynamic Processes for effective and sustainable policy development, implementation and evaluation of Government objectives.

### VALUES



1. **LOYALTY** - to the Government of the day
2. **RESPECT** - one another and for the rule of law
3. **RELIABILITY** - to do our jobs honestly and diligently
4. **ACCOUNTABILITY** - for everything we do and the decision we make
5. **PROFESSIONALISM** - Through a high level of competence, honesty and fairness in the delivery of services.
6. **TOLERANCE** - For individual differences and working together without prejudice, bias or discrimination.
7. **INTEGRITY** - In upholding the values and ethics of the Fijian Public Services.

## **PART 1 – OVERVIEW OF THE OFFICE OF THE PRIME MINISTER 2022-2023**

### **EXECUTIVE SUPPORT OFFICE (ESO)**

The Executive support Office/Permanent Secretary's Office provides executive support to the Permanent Secretary and the Prime Minister. In addition, the Division's special responsibility includes:

- Contribute to the Office of the Prime Minister's vision through the provision of timely, strategic, expert advice to the Permanent Secretary to enable fully informed, evidence-based strategic policy recommendations and decisions.
- Ensure the success of the Prime Minister's bilateral, regional, national and international engagements through the provision of high-level executive support and preparatory groundwork leading up to the Prime Minister's engagements and thereafter the follow-up process on what has been agreed to in the meetings.
- Ensure vigilant oversight of implementation of the objectives the seven (7) divisions of the Office of the Prime Minister that is the Policy Division, Development Cooperation Facilitation Division, Cabinet Office, Corporate Services, International Relations and Private Office through monthly reporting of deliverables of the divisions to the Permanent Secretary.
- Notifying or conveying to relevant agencies the Prime Minister's decisions;
- Update and maintain the Prime Minister and Permanent Secretary's schedule;
- Vet submissions brought to the Permanent Secretary;

Organizing the Prime Minister and Permanent Secretary's logistics for overseas official visits in liaison with the Ministry of Foreign Affairs.

### **PRIVATE OFFICE (PO)**

The Private Office ensures efficient provision of administrative, logistic support, local protocol and ceremonial matters concerning the Prime Minister and spouse; effective management of their security requirements in conjunction with the Fiji Police Force and the Republic of Fiji Military Force procedures. The Private Office is also responsible for receiving and facilitating complaints addressed to the Prime Minister.

Other duties include:

- Notifying Ministries/Departments of the decisions made on their request for tinting of their respective government vehicles.
- Implementation of the Diplomatic Missions and International Organisation's Act, 2016.

### **CABINET OFFICE (CO)**

The roles and responsibilities of the Cabinet Office have expanded with the establishment of Fiji's first genuine democracy under a Parliamentary system. The CO supports the Prime Minister and Cabinet and ensures the effective running of Government. The Office provides advice to the Prime Minister and Ministers on Cabinet matters, coordinates the submission and timely circulation of Cabinet papers, records the deliberations and decisions of Cabinet, facilitates the implementation of its decisions, safeguards confidentiality of Cabinet information, and administers the Former Parliamentarians, Prime Minister's and Presidents' pension laws, the Fiji Flag and the Coat of Arms.

## **POLICY, RESEARCH AND INTERNATIONAL RELATIONS DIVISION (PRIRD)**

Policy, Research and International Relation Division facilitates timely provision of thoroughly researched, factual and evidenced advice on issues; policies; and programs of National interest to the Prime Minister. These include thorough analysis of policies that impact economic and social developments, governance and cultural contexts. PRIRD facilitates Cabinet briefs to the Prime Minister during Cabinet meetings and consolidates information kits for his overseas engagements.

## **PROJECT PLANNING AND FACILITATION DIVISION (PPFD)**

The Project Planning and Facilitation Division consists of two units namely:

1. Project Planning and Facilitation Division (PPFD); and International Public Relations Unit. (IPRU)
2. The collective role of IPRU is to create awareness on Government's intent and objectives through consistent engagement and ensuring high visibility through facilitation of programmes and projects implementation.

PPFD in specific facilitates, conducts and follows up actions on offer of assistance to the Government through OPM by donor countries. The Division complements the work of the Budget and Aid Coordination Committee (BACC) of the Ministry of Economy in soliciting donor funds to be used for development purposes in Fiji.

The Division administers the Prime Minister's Small Grant Scheme, Rotuma Subvention Fund, Rabi Subvention Fund, Kioa Development Fund and MVT Development Fund. It also provides sound policy advice to the Prime Minister on matters pertaining to the Banaban Settlement Act, Banaban Lands Act, and Rotuma Act & Rotuma Lands Act.

## **INFORMATION PUBLIC RELATION UNIT (IPRU)**

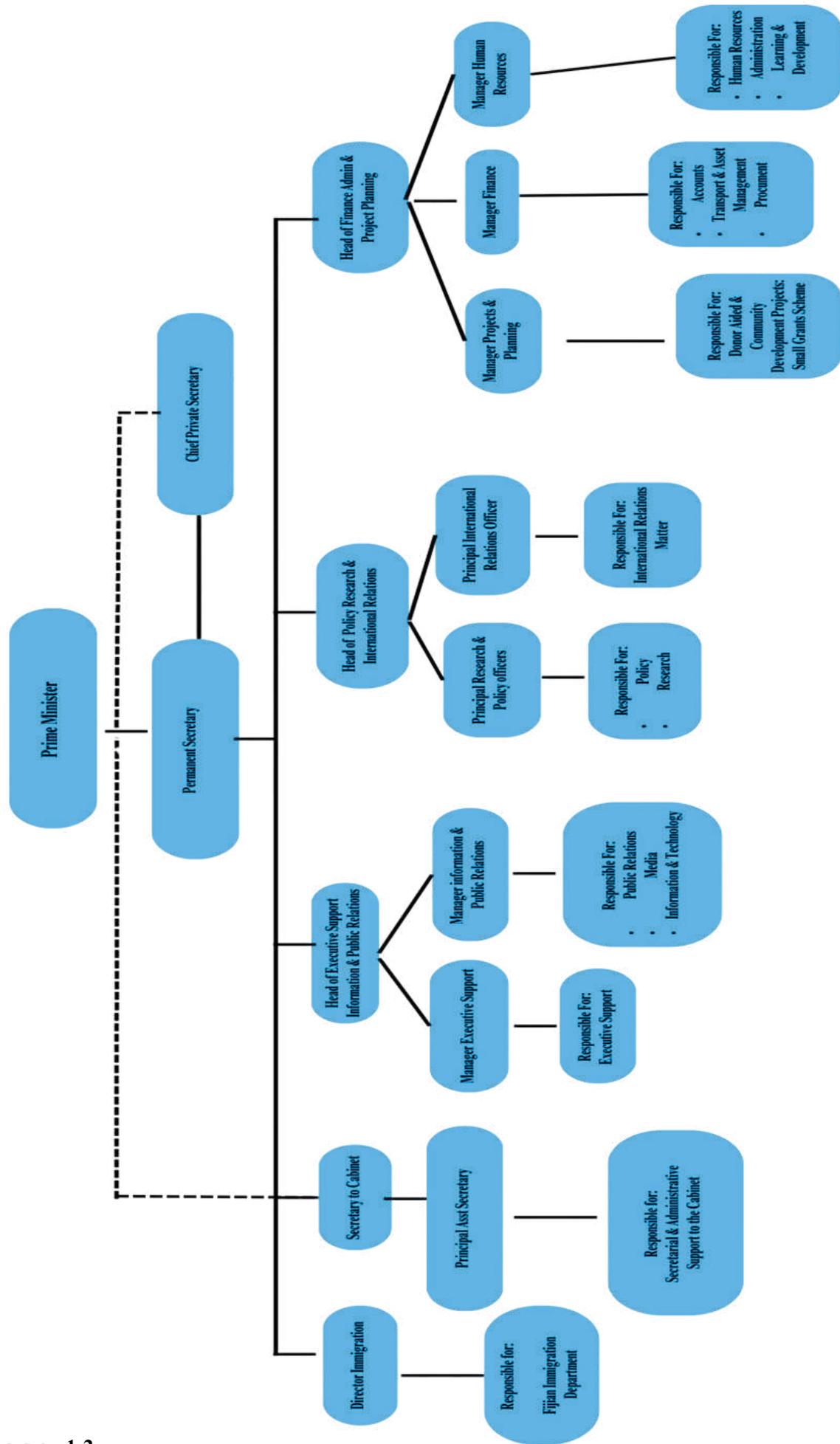
The IPRU is responsible for the dissemination of Government's initiatives and policies through public relations activities, media and radio talk back shows, road shows and exhibitions and dealing with the public feedbacks either through face to face consultations, dialogue or complaints. With the continuous inflow of complaints to the OPM, the Division has integrated the Client Services Unit into its work processes.

## **CORPORATE SERVICES DIVISION (CSD)**

The Division provides policy advice, formulate and act on policy issues relating to all Corporate Services to the Office of the Prime Minister (OPM) through four (4) key areas:

- Accounts Unit, Human Resources and Development Unit, Administration & Productivity Unit, and Information Technology Unit with all statutory obligations;

- 
- The Accounts Unit is responsible for the budget & financial reporting compliance; audit report; procurement compliance report and other financial services within the OPM and the Cabinet Office assignment;
  - The Human Resources and Development Unit is responsible for the Human Resources Management & Staff Development. The Administration & Productivity Unit is responsible for Asset Management, Records Management, Procurement, Logistic Support, Maintenance and Support, and Productivity Management; and
  - The Information Technology Unit manages the information technology function including IT support, trouble shooting, back up, technology upgrades (applications etc.) and advice.



## CABINET OFFICE

### OUR ROLE

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



## TALENTS

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

### OUR PERFORMANCE

Coordinating the Transition in Government following the 2022 General Elections

Cabinet Office facilitated the swearing – in of newly elected Prime Minister, 18 Ministers and 10 Assistant Ministers of the People’s Coalition Government on 24 December 2022. The day also marked the end of the term in Office for the Fiji First – led administration.



## CABINET SUBMISSIONS AND CABINET MEETINGS

From 1 August 2022 – 24 December 2022, Decisions on 54 Cabinet paper submissions under the Fiji First Government was facilitated.

The first scheduled Cabinet meeting of the People’s Coalition Government was held on 17 January 2023, and until 31 July 2023, Cabinet Office coordinated 12 Cabinet Meetings. During this period, Decisions on 262 Cabinet paper submissions were facilitated. These decisions were on legislations, regional and international meetings and conferences, financial matters, policy issues, and matters pertaining to regional and international cooperation.

From August 2022 to July 2023, 40 Annual Reports were tabled in Cabinet. Tabulated below are the Annual Reports tabled in Cabinet:

| GOVERNMENT MINISTRIES  | ANNUAL REPORTS  |
|--|---|
| Office of the Prime Minister   | 1. Office of the Prime Minister and Fijian Immigration Department 2019 – 2020 Annual Report<br>2. Office of the Prime Minister and Fijian Immigration Department 2020 – 2021 Annual Report  |
| Ministry of Public Enterprises   | 3. Pacific Fishing Company Pte. Ltd. 2019 Annual Report<br>4. Fiji Meat Industry Board Annual Report 2018<br>5. Public Rental Board 2020 Annual Report<br>6. Fiji Public Trustee Corporation PTE Ltd Annual Report 2020   |
| Office of the Attorney – General   | 7. Fiji Financial Intelligence Unit 2022 Annual Report<br>8. Fiji Corrections Service 2019 –2020 Annual Report  |
| Ministry of Finance, Strategic Planning, National Development and Statistics | 9. Reserve Bank of Fiji Insurance 2021 Annual Report<br>10. Reserve Bank of Fiji August 2021 – July 2022<br>11. Fiji Development Bank 2021 Annual Report<br>12. Fiji Development Bank Annual Report 2022<br>13. Fiji National Provident Fund Annual Report 2022 |
| Ministry of Women, Children and Social Protection                            | 14. Ministry for Women, Children and Poverty Alleviation Annual Report 2019 – 2020<br>15. Ministry for Women, Children and Poverty Alleviation Annual Report 2020 – 2021  |
| Ministry of Home Affairs and Immigration                                     | 16. Fiji Police Force Annual Report 2017/18<br>17. Fiji Police Force Annual Report August 2019 – July 2020<br>18. Ministry of Defence, National Security and Policing 2018 – 2019 Annual Report   |

| GOVERNMENT MINISTRIES   | ANNUAL REPORTS  |
|---|---|
| Ministry of Education   | 19. Fiji National University 2022 Annual Report   |
| Ministry of iTaukei Affairs, Culture, Heritage and Arts         | 20. Ministry of iTaukei Affairs Annual Report 2017 – 2019   |
| Ministry of Lands and Mineral Resources                         | 21. Ministry of Lands and Mineral Resources Annual Report 2020–2021<br>22. Ministry of Lands and Mineral Resources Annual Report August 2019 – July 2020  |
| Ministry of Public Works, Meteorological Services and Transport | 23. Ministry of Infrastructure and Transport 2017 – 2018 Annual Report<br>24. Ministry of Infrastructure and Transport 2018 – 2019 Annual Report<br>25. Water Authority of Fiji Annual Report January to July 2018<br>26. Water Authority of Fiji Annual Report 2018 – 2019<br>27. Energy Fiji Limited 2022 Annual Report |
| Ministry of Local Government                                    | 28. Levuka Town Council 2014 Annual Report<br>29. Levuka Town Council 2015 Annual Report<br>30. National Fire Authority 2016 Annual Report (for the 7 months period ended 31 July 2016)<br>31. Nadi Town Council Annual Report for the year 2016<br>32. Rakiraki Town Council Annual Report for the year ended 2019       |
| Ministry of Youth and Sports                                    | 33. Fiji National Sports Commission Annual Report August 2020 – July 2021<br>34. Fiji Sports Commission Annual Report August 2021 – July 2022<br>35. Fiji Association of Sports and National Olympic Committee Annual Report 2022   |
| Ministry of Fisheries   | 36. Ministry of Fisheries Annual Report 2019 – 2020<br>37. Ministry of Fisheries Annual Report 2020 – 2021<br>38. Ministry of Fisheries Annual Report 2021 – 2022   |
| Ministry of Forestry  | 39. Ministry of Forestry 2019 – 2020 Annual Report<br>40. Ministry of Forestry 2020 – 2021 Annual Report  |

## TRAININGS ON CABINET PAPER WRITING AND SUBMISSIONS

The Office continued to provide constant guidance to the ministries on Cabinet paper preparation and submissions. Nine training sessions for different ministries were delivered between 1 August 2022 to 31 July 2023. In addition, training and advisory sessions were also held for individuals/teams who required guidance on specific subject matter in relation to the Cabinet papers being drafted.

## OTHER ADMINISTRATIVE DUTIES

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



## **ROLE OF THE DEVELOPMENT COOPERATION & FACILITATION DIVISION**

DCFD provided grant assistance focusing on Education, Village and Settlement Improvements and Other Integrated identified by the Honorable Prime Minister that urgently needs to be assisted on the basis of co-funding between the community and Office of the Prime Minister contribution. The Division also facilitated and conducts follow up actions on offer of assistance to the Government of Fiji through the Prime Minister's Office by a donor country. The Division complements the work of the Budget and Aid Coordination Committee (BACC) of the Ministry of Finance in soliciting donor funds to be used for development purposes in Fiji.

The Division also administered Rotuma Subvention Fund, Rabi Subvention Fund, Kioa Development Fund, MVT Development Fund. Also works with other agencies in the development of these islands. It also provides sound policy advice to the Prime Minister on matters pertaining to the Banaban Settlement Act, Banaban Lands act, Rotuma act & Rotuma Lands Act.

### **HIGHLIGHTS**

#### **Introduction**

The Small Grant Scheme plays a vital role in addressing critical needs within rural communities across Fiji's four divisions, focusing on village and settlement improvements, enhancing educational opportunities, and supporting other integrated development initiatives.

#### **Small Grant Scheme**

Development Cooperation and Facilitation Division was allocated the Small Grant Scheme under the National budget of \$1m in 2022-2023. However, the Division also managed and facilitated development assistance from the Government of the People's Republic of China.

Grant assistance received are in the following forms:

- Grant (Technical cooperation and cash grants)
- Aid-in-Kind (Equipment, machinery etc.
- Concessional loan (E-Projects, housing & road projects)
- Small Grant Scheme

Aligned with the six Sustainable Development Goals – particularly Poverty Alleviation, Quality Education, Clean Water and Sanitation, Affordable and Clean Energy, and Infrastructure – as well as the rights enshrined in the 2013 Fiji Constitution, the scheme directly contributes to the well-being of citizens.

A significant portion of the project assistance focused on poverty alleviation, empowering communities through initiatives such as the establishment of income-generating projects and skills training programs. This was followed by crucial infrastructure development, including the construction and upgrading of essential community facilities. Recognising the importance of human capital, quality education projects supported improved learning environments and access to resources. Investments in affordable and clean energy aimed to promote sustainable practices, while projects addressing clean water and sanitation, though fewer in number, tackled fundamental health and hygiene needs.

The prioritisation of projects was based on a thorough assessment of community needs and the urgency of addressing key challenges for the betterment of society as a whole. Of the \$1 million allocated in the national budget, an impressive \$978,668.31 (98%) was successfully expended by July 2023, demonstrating the scheme's efficient and effective implementation in reaching communities and driving positive change."

### 1. Sectorial Distribution of Projects

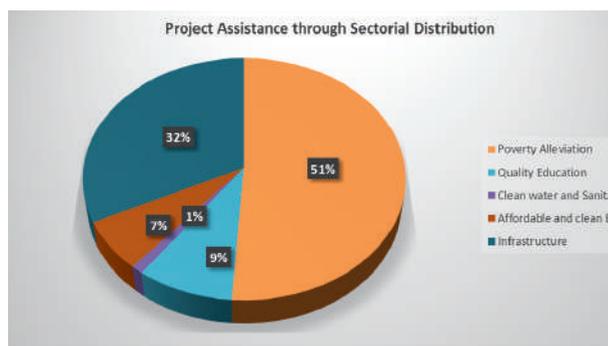


Figure 1 show Project Assistance through Sectorial Distribution.

**Poverty Alleviation:** This sector receives the largest share of project assistance, accounting for 51%. This suggests a significant focus on addressing poverty through these projects.

**Quality Education:** The second largest portion of assistance, 32%, is directed towards quality education. This highlights the importance placed on improving educational opportunities.

**Clean Water and Sanitation:** This sector receives 9% of the project assistance. While smaller than the previous two, it still represents a notable effort towards improving access to clean water and sanitation facilities.

**Infrastructure:** A smaller proportion, 7%, is allocated to infrastructure projects. This could indicate a lesser emphasis on large-scale infrastructure development within this particular distribution of assistance.

**Affordable and Clean Energy:** This sector receives the smallest share, at only 1%. This suggests that projects focused on affordable and clean energy are a relatively minor component of this assistance distribution.

In summary: The pie chart indicates that the majority of project assistance was focused on Poverty Alleviation and Quality Education, with smaller but still significant allocations towards Clean Water and Sanitation and Infrastructure. Affordable and Clean Energy receives the least amount of assistance in this distribution.

## 2. Sectorial distribution by Project Cost

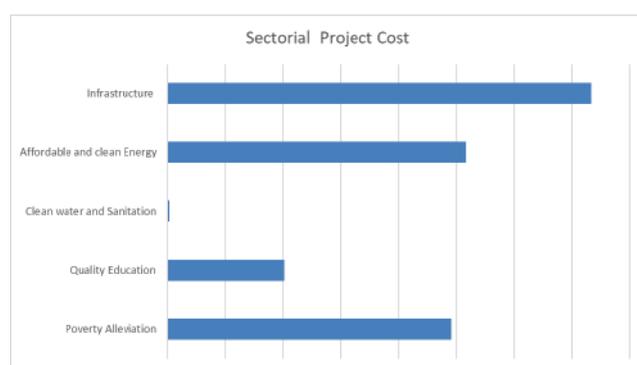


Figure 2: Funds distribution

Figure 2 show that Infrastructure has the highest project cost, reaching approximately \$367,144.55. Affordable and Clean Energy has the second-highest cost, around \$258,062.46. Poverty Alleviation was allocated approximately \$245,517.19. Quality Education has a significantly lower project cost compared to the top three sectors, at about \$101,075.35. Clean Water and Sanitation has the lowest allocated cost, at approximately \$1,647.76. Overall, the investment was heavily weighted towards infrastructure, affordable and clean energy, and poverty alleviation, with considerably less allocated to quality education and clean water and sanitation based on these project costs.

## CHINESE DEVELOPMENT ASSISTANCE

Fiji has been receiving development assistance from the Government of the People's Republic of China since the establishment of its diplomatic relations in 1975.

Grant assistance received are in the following forms:

- Grant (Technical cooperation and cash grants)
- Concessional loan (E-Projects, housing & road projects)

## Chinese Grant Aided Status

| # | NAME OF PROJECT                       | ESTIMATED COST                      | REMARKS  |
|---|---------------------------------------|-------------------------------------|--|
| 1 | Sports Facilities                     | RMB 63m<br>Approx.<br>FJ 21m        | The renovation of the Aquatic center and National Hockey Center commenced in June 2022   |
| 2 | Vunikura Jetty                        | Not Yet                             | Feasibility study undertake by Chinese Government  |
| 3 | Korolevu Jetty                        | Not Yet                             | Feasibility study undertake by Chinese Government  |
| 4 | 3 <sup>rd</sup> Phase Juncao Mushroom | RMB 2.2m<br>Approx. FJ 0.73m        | The 3rd Phase commenced October 2023   |
| 5 | 3rd Phase Rice Development            | RMB 22,100,000<br>Approx FJ7.3m     | The 3rd Phase will commenced on October 2022   |
| 6 | Vanua Levu Road upgrading 82km        | Approx.<br>FJ \$300m                | Letter of Exchange will be signed on December 21, 2023 for the feasibility study team to conduct Assessment  |
| 7 | Provision of Solar Home System        | RMB 20 million<br>Approx.<br>FJ\$6m | Memorandum of Understanding signed on May 30, 2022. The container arrived on 23 December 2022 at Suva Port. Solar Home System distributed to 2,000 Household and commissioned. |

## Information Public Relation Unit

The unit have two sections, the Media & IT unit and the Public Relation Unit and consist of seven staffs. Currently, the Media and IT unit comprises of the senior information & public relations officer and an IT & media officer. Moreover, the PRU consists of a senior information public relations officer, a public relations officer and three executive officers.

The role and function of the PR Unit was to engage in;

1. Public Outreach and Consultation;
2. Engaging in Government Road Shows and Exhibitions;
3. Address Public Complaints directed to the Prime Minister;
4. Manage the OPM Customer Service Centre.

The unit captured a more holistic and all-inclusive approach towards the functions and facilitation role of the Office.

In line with the changes was the restructure of roles and responsibilities have contributed in the ease of meeting the unit's key performance indicators.

The unit has immensely continued to amend its standard operating procedures(SOP) in order to meet the demand by its internal and external stakeholders. Additionally, the unit have managed to set a more coordinated approach towards ensuring successful meetings with stakeholders.

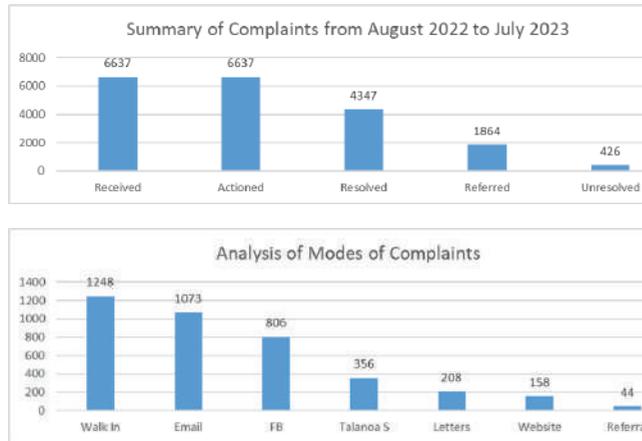
The current cases that are being handled at OPM are received in the following mediums: Letters through postal means or hand delivered; Walk In Customers; Phone calls; Emails; OPM Websites; OPM Social Media addresses; Referrals from Hon Prime Minister; Referrals from PSOPM; Talanoa Sessions hosted by the Hon Prime Minister. Strategically the unit continues to open file and update actions taken for each complaint received; also three of the seven staffs are handing cases and facilitating complaints at the OPM Customer Service Centre located at the Ground Floor of the New Wing Building.

Due to budgetary recovery and adjustment internally, the unit did not attend to one of its role during the financial year which is Public Outreach and Consultation but capitalized on the opportunity while attending to other three (3) of its role.

Furthermore, the unit continues to update the excel database which is shared within the Unit. In addition, one member of the unit attends Talanoa sessions that are hosted by the Hon Prime Minister to record all requests and issues raised from members of the public.

### 3.0 Summary of Complaints

**Graph 1(a);**

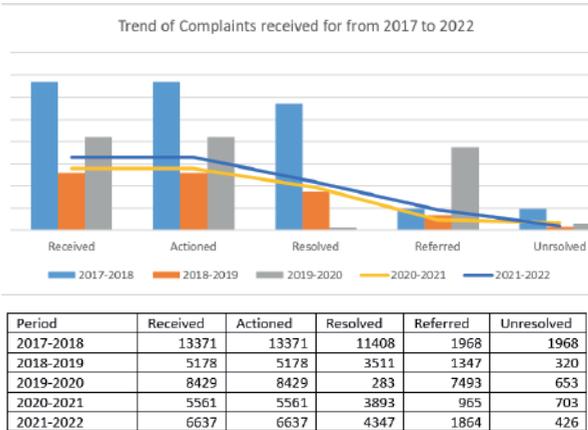


During this financial year, graph 1(a), represents the total number of complaints received and status of its action taken.

- A total of 6637 complaints received from all modes of mediums of complaints as per Graph 1(b)
- The unit resolved 4347 cases through follow ups, consultation, visit and process mitigation and facilitation. The capacity training attended by the Team has enhanced the skills in resolving issues and conflict resolutions through current policy guidelines.
- There unit referred 1864 to relevant line ministries and agencies to handle and address as per relevant regulation, budgetary provision requirement & criteria, processes and standard operating procedure.
- A total of 6637 complaints received from all modes of mediu. The OPM will respect any decision made alter full review and assessment is made by relevant ministries and agencies.
- The unit noted that 426 cases remains unresolved due to its nature and falling on categories of cases that are Civil in Nature, Absence of Budgetary provision, absence of policy to address the issues and complaints that are personal in nature.

### 4.0 Trend Analysis of Complaints

**Graph 2:**



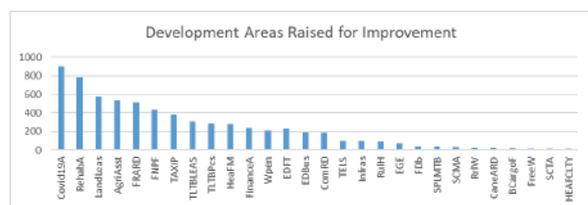
Graph 2 represents the trend of total complaints received and the status of its facilitation for the past five (5) financial year. It is also noted that issues that affect the Nation has an effect on the public.

Due to lack of systematic support and awareness of changes the public demands towards assistance increases to level up with fluctuating impact, therefore the affected members of the public raises issues to OPM in the form of complaint. The notable National issues that increases complaints included;

- ATS Workers Strike at the ATS Saga in 2017-2018
- The Covid19 pandemic that affected the nation in 2019-2021
- Election Campaigns 2018 and 2022
- Tropical Cyclones in Yasa, Mal, Ana, Bina and Cody from 2021 to 2022

### 5.0 Socio Economic Development Areas that needed improvement

**Graph 3**



### Development Areas that needed improvement

| Key                                   | Key  |
|---------------------------------------|--|
| FreeW – Free Water Scheme             | AgriAsst –Agriculture Assistance           |
| RrIWA – Rural Water Assistance        | RrIH – Rural Housing                       |
| WPen – Welfare Pensions               | LandIs – Land Issues                       |
| HeaFMed – Health Free Medicine Scheme | TLTB Les – TLTB Leases                     |
| EDFT – Education Free Tuition         | TLTBLP – TLTB Land Lease Process           |
| EDBus- Education Busfare Assistance   | Infras – Infrastructures                   |
| FRARd – FRA Roads                     | EGE – Electricity Grid Extension           |
| ComARD – Community Access Road        | CaneARd – Cane Access Roads                |
| RehabA – Rehabilitation Assistance    | SCTA – Sugarcane Transportation Assistance |
| FinanceA –Financial Assistance        | SCMA – Sugar cane manure assistance        |
| TELS – Tertiary Education Loan Scheme | TAXIP – Taxi Permit                        |
| SPLMTB –Supplementary Buses           | BCargoF – Boat Cargo Fees                  |
| HeaFctly – Health Facility            | CovidAsst – Covid19 Assistance             |
| FDB                                   | FNPFA                                      |

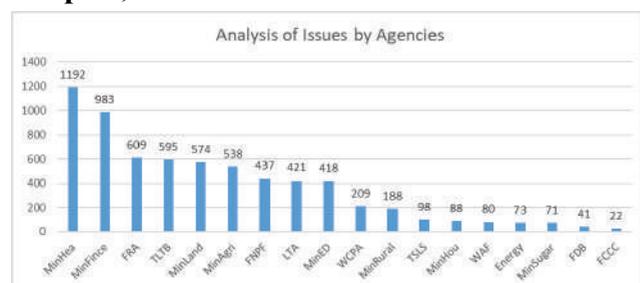
The analysis on Graph 3 shows that more awareness and community engagement is required by respective Ministries on how the general public can access the approved budgeted initiative and schemes. Through the analysis it is noted that those who approach the OPM are those that have no or less internet experience or areas of their residence is out of the internet connectivity.

The unit notes that Parliament passed the assistance schemes through the Budget Announcement but the issue of information to cascade to the grassroots needs to improve consistently.

Graph 4 represents the analysis of issues by agencies and list below was the analysis of issues and complaints made against the top five agencies. It can be noted that the delay of response and non-clarity of schemes and assistance criteria from any agency will trigger the complaints. Listed below are the issues of complaints made against agencies for the Top six agencies;

## 6.0 Analysis by Agencies

**Graph 4;**



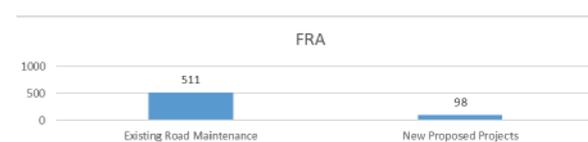
### 6.1 Ministry of Health



### 6.2 Ministry of Finance



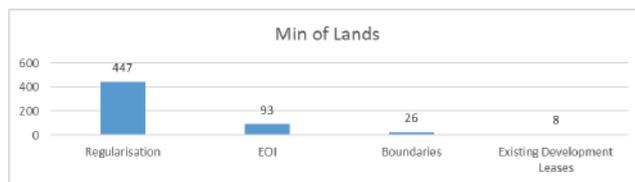
### 6.3 Fiji Road Authority



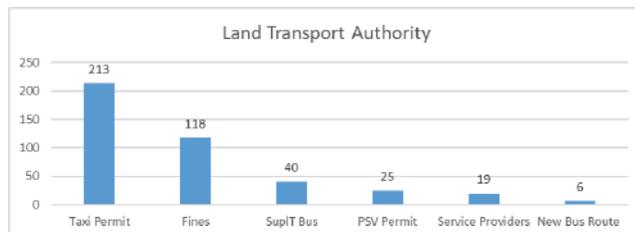
### 6.4 TLTB



## 6.5 Ministry of Lands



## 6.6 Land Transport Authority



## 7.0 Recommendation

- Vigorous awareness of Government Schemes and Assistance needs to take place from a Top to Bottom approach.
- Amendment of Laws and Regulations that affect policies needs to cascade to grassroots level for better understanding and been aware of transitional changes.
- Agencies need to increase its numbers of exhibitions and roadshows for wider circulation and promotion of Government Initiatives.

## **HUMAN RESOURCES & ADMINISTRATIVE STATEMENT**

Human Resources & Administration Unit has primary responsibility for managing, assisting and dealing with all staff-related matters, including functions such as policy administration, recruitment and selection, employment and labor laws, new employee induction and orientation, learning and development activities, leave management and administration, performance management, personnel record retention, counseling and discipline, and also supports and provides employee assistance programs.

In addition, the Unit also upholds the vision of the Office of the Prime Minister by fostering a positive and engaging work environment while identifying and responding to the changing needs of the reform initiatives, and enhanced organisation management

### **HIGHLIGHTS**

#### **Continuous Improvement**

With the Unit thriving in the post COVID-19 pandemic era and continuous striving for excellence, the adoption and implementation of the Human Resources Management Information System (HRMIS) has become a crucial part of the Unit which has integrated into our HR work system and process aiming to streamline operation and enhance efficiency and excellence within the Ministry.

#### **Adaptability to Change and Going the Extra Mile**

The Unit embraced the change that came about with the new administration during the transition period especially in terms of the provision of support services to OPM. The support provided extended to the PM's Taskforce Transitional Team and the facilitation of HR related matters for the Climate Change Division following the reassignment of ministerial portfolio from the Ministry of Finance to the Office of the Prime Minister in early 2023 – with no additional HR staff provided to assist the existing Unit's staff.

With the current staff strength in the Unit, the Team experienced new challenges which has made staff to be resilient, adaptable and flexible in carrying out the role of the Unit.

#### **New polices on Permanent Appointment and Retirement age**

Adherence to Legal Notice No. 20/2023 relating to the amendments to the Civil Service (General) (Amendment) Regulations 2023 on the:- Removal of contract-based appointment to permanent employee, and the retirement age moved from 55 years to 60 years. In light of the changes from old policy to new established policy, during the transition phase, all existing staff employed by OPM whose contract were due to expire, were retained and transitioned to permanent appointment.

# HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT

## STAFF ESTABLISHMENT

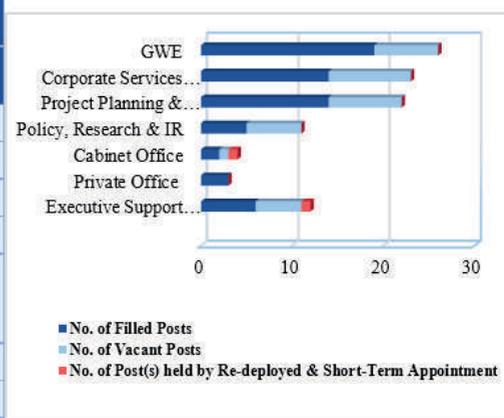
### Staffing

The Office of the Prime Minister see its staff as the most valuable resources. The effectiveness of OPM depends on its staff which currently has a vibrant and young workforce.

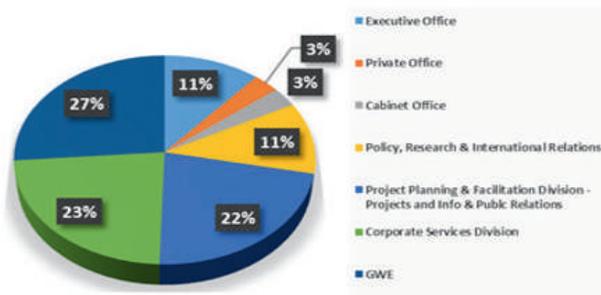
OPM has an approved establishment of 99 from which 63 (64%) positions are filled and 36 (36%) are vacant out of which 6% are temporarily held against by re-deployed and temporary staff at the end of the Financial Year 2022/2023.

Note: For the vacant positions, 53% of the posts are budgeted whereas 47% are unbudgeted for the financial year. Details are provided in the table and graphs below:

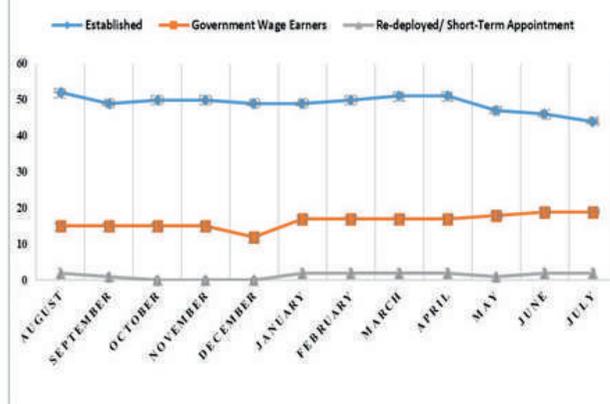
| DIVISION/UNIT   | NUMBER ON THE GROUND |           | NUMBER OF VACANT POSTS | TOTAL                  |
|---|----------------------|-----------|------------------------|------------------------|
|   | Male                 | Female    |                        | Approved Establishment |
| Executive Support Office  | 3                    | 3         | 5                      | 11                     |
| Private Office  | 1                    | 2         | 0                      | 3                      |
| Cabinet Office  | 0                    | 2         | 1                      | 3                      |
| Policy, Research & IR   | 3                    | 2         | 6                      | 11                     |
| Project Planning & Facilitation Division - Projects and Info & Public Relations | 10                   | 4         | 8                      | 22                     |
| Corporate Services Division   | 4                    | 10        | 9                      | 23                     |
| GWE   | 12                   | 7         | 7                      | 26                     |
| <b>Total</b>  | <b>33</b>            | <b>30</b> | <b>36</b>              | <b>99</b>              |
| Short-Term Appointment  | 0                    | 1         | 0                      |                        |
| Re-deployed staff   | 0                    | 1         | 0                      |                        |



STAFF ESTABLISHMENT BY DIVISIONS/UNITS



STAFFING ON THE GROUND DURING THE FINANCIAL YEAR 2022-2023



### Gender

As for the distribution of staff by gender as at the end of the financial year 2022-2023, of the 65 members which includes two (2) individuals with short-term appointment and deployment, below is the gender data for the Office



Male: 51%



Female: 49%

| Classification          | Male      | Female  |
|-------------------------|-----------|---|
| Established             | 21        | 25<br><i>(Including short-term appointment &amp; re-deployed staff)</i> |
| Government Wage Earners | 12        | 7   |
| <b>TOTAL</b>            | <b>33</b> | <b>32</b>   |

Given the information above, although the female has slight less in numbers, it does not limit them holding leadership role. At the end of the financial year, more senior management positions at the level of Principal/Manager and above in the Ministry held by female with 57% and male with 43%. It portrays that the Office is committed in promoting gender equality in leadership for the betterment of the Office, including but not limited to access to opportunities and career advancement.

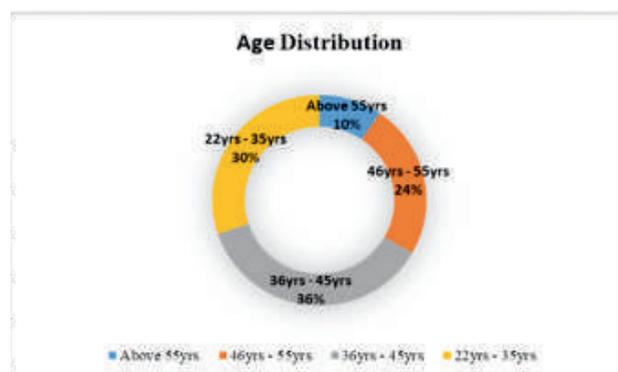
### Age Distribution

In terms of age distribution, majority of OPM staff falls in the age category of 36years - 45years which covers 37% of the workforce at the end of the financial year.

Demographically, the workforce has an average age of 42 years. The average age is reasonably spread across the Divisions. This is an indicator that OPM is preparing its workforce in taking up the positions at leadership level.

**The age profile for OPM staff is represented in the following graph:**

| Age Group     | No. of Staff |           |           |          | Total     |
|---------------|--------------|-----------|-----------|----------|-----------|
|               | Established  |           | GWEs      |          |           |
|               | Male         | Female    | Male      | Female   |           |
| Above 55yrs   | 4            | 0         | 2         | 0        | 6         |
| 46yrs - 55yrs | 2            | 5         | 5         | 3        | 15        |
| 36yrs - 45yrs | 7            | 11        | 3         | 2        | 23        |
| 22yrs - 35yrs | 7            | 8         | 3         | 1        | 19        |
| <b>Total</b>  | <b>20</b>    | <b>24</b> | <b>13</b> | <b>6</b> | <b>63</b> |



### Recruitment & Selection and other appointments

Recruitment rate is an indicator of hiring activity, which determines whether the Unit is meeting organization staffing needs. The decrease of vacant positions and increase of appointments are mainly due to external recruitments made.

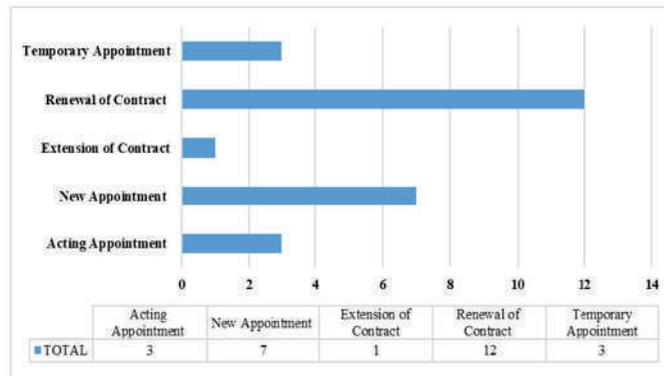
With the Office was going through the transition period phase in this reporting period, the Unit has to re-strategise and re-organise its focus on work activities in order to meet and facilitate other additional responsibilities decided by executive management following the reassignment of ministerial portfolio of the Climate Change Division from the Ministry of Finance to the Office of the Prime Minister.

In addition, the Unit also provide administrative and logistical support to the eight (8) members of the Prime Minister's Office Transitional Team based at the Office of the Prime Minister and their engagements were on short-term basis effective from January 2023.

During the transition period, the recruitment and selection rate fluctuated considering the challenges exists due to workforce turnover.

The Office continue to maintain the uses of fair and effective recruitment process under the Open Merit based Recruitment & Selection process to employ the right person with the right skill set for each vacant role. This process ensures workforce capability and capacity is captured.

### CLASSIFICATION BY NUMBER OF STAFF APPOINTMENTS FOR 2022 - 2023



- With the change of administration from old to new, the selection and appointment of household staff is at the discretion of the Prime Minister due to
- No appeals received from unsuccessful candidates for new appointments which indicates that recruitment and selection process is duly followed by the Office.
- Extension of contract was given to staff whose contract was expiring for continuity of work awaiting decision on appeal.
- Automatic renewal of Contract of Service is granted to those staff whose performance are assessed and met 70% & above of their Planned KPIs. These for staff contracts due to expiry between August and December 2022 prior to the implementation of the new policy in early 2023 – transition to permanent appointment

### Staff Turnover

It is to note that another key measure of work system is staff turnover. During the transition period, existing staff exited the workforce through turnover either voluntary or involuntary were granted to utilize their leave due as well as the compensation of the balance of their unutilised leave days. The Unit ensures that all compensation of entitlements are in accordance with the conditions of employment for staff.

There were fourteen (14) resignations, two (2) retirements, and two (2) cessations of appointment based on the condition of their employment.

### Discipline

100% staff compliance with the code of conduct – no adverse report recorded for staff for the period 2022 – 2023.

### Learning & Development

The Office remains committed to regarding Learning & Development as a strategic investment that enhances the organization's overall strength. Employees are actively encouraged to engage in professional development opportunities, which serve to strengthen their skills and expertise across various areas of work. This ongoing commitment to upskilling ensures that staff members remain competent and well-equipped to contribute effectively, ultimately leading to improved organizational outcomes. By fostering a culture of continuous learning, the Office aims to sustain growth and excellence through dedicated capacity building.

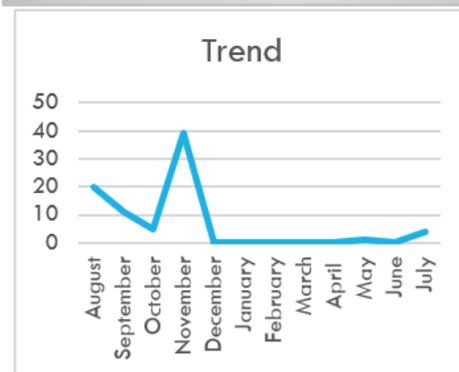
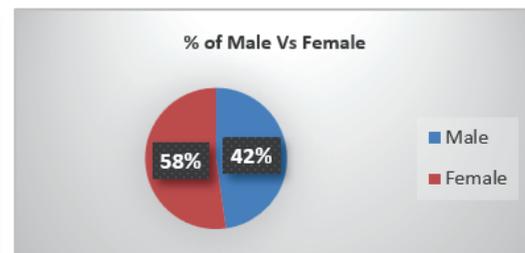
Between August 2022 and July 2023, a total of twenty-one (21) different training sessions were conducted with some staff participating in multiple sessions based on their individual learning and development needs. These trainings were evenly distributed among the different Units, ensuring that every employee had access to development opportunities.

As a result, 100% of the Unit received some form of learning and development support during this period, highlighting the organization's commitment to continuous capacity building for all employees

It is important to note that training participation declined in 2023. This decrease was primarily due to the transition period from the old administration to the new one, during which staff members were focused on adapting to the new strategic direction of the office. This adjustment period temporarily shifted priorities, impacting the frequency and engagement in training activities.

*Tabulated below is the number of learning and development activities for the financial year 2022/2023:*

| Month        | Local Training |           | Overseas Training |          | Virtual Training |          |
|--------------|----------------|-----------|-------------------|----------|------------------|----------|
|              | Male           | Female    | Male              | Female   | Male             | Female   |
| August       | 5              | 15        | -                 | -        | -                | -        |
| September    | 5              | 6         | -                 | -        | -                | -        |
| October      | 4              | 1         | -                 | -        | -                | -        |
| November     | 18             | 21        | -                 | -        | -                | -        |
| December     | -              | -         | -                 | -        | -                | -        |
| January      | -              | -         | -                 | -        | -                | -        |
| February     | -              | -         | -                 | -        | -                | -        |
| March        | -              | -         | -                 | -        | -                | -        |
| April        | -              | -         | -                 | -        | -                | -        |
| May          | -              | 1         | -                 | -        | -                | -        |
| June         | -              | -         | -                 | -        | -                | -        |
| July         | -              | -         | 2                 | 2        | -                | -        |
| <b>TOTAL</b> | <b>32</b>      | <b>44</b> | <b>2</b>          | <b>2</b> | <b>-</b>         | <b>-</b> |



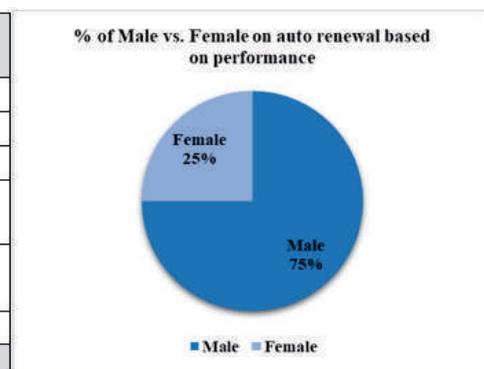
The above table shows that 34(42%) males and 46 (58%) females were given some sort of training in the 2022/2023 financial year.

## Performance Management

Prior to the change of policy (old to new) on the contract-based appointment to permanent appointment in early 2023, a total of 12 staff had their contract automatically renewed in line with the Transitional Arrangements Performance Management Framework. With this arrangement, the Office remains achieved 100% implementation rate.

Staff contract renewal covered between August and December 2022 and were at Tier 2 and below level positions:

| Division  | Male     | Female   | Salary Band(s) |
|---|----------|----------|----------------|
| Executive Support Office                              | -        | 1        | K              |
| Private Office  | -        | -        | -              |
| Cabinet Office  | -        | -        | -              |
| Policy Research & IR Division                         | 3        | -        | I              |
| Development, Cooperation & Facilitation Office (DCFO) | 4        | -        | F              |
| Corporate Services                                    | 2        | 2        | E & F          |
| <b>TOTAL</b>  | <b>9</b> | <b>3</b> |                |



With the need to streamline operation and enhance efficiency, the Office has adopted the use of online performance assessment through the Performance Management portal of the HRMIS. Given that staff have transitioned to permanent appointment, the conducting of performance assessment will maintain as staff will need to be made aware of their performance assessment ratings as well as areas for improvement.

## ORGANISATIONAL MANAGEMENT

### Training and FNU Levy Grant Compliance

Levy due is 1% of the gross salary of a staff, including any allowance paid. For the reporting period 2022-2023, two (2) FNU Levy submissions were submitted with the first submission in September 2022 and the second in March 2023. The payment is in accordance with the FNU Amendment Decree No. 58 of 2010. Details of the FNU Levy facilitated:

- 1st submission due on 30/09/2022 (Period: January - June 2022)
- 2nd submission due on 28/02/2023 (Period July - December 2022)

### Record Management

#### Inward Mails Received by Divisions

Figure 1.2, indicates that the Central division records the highest with a total of 614 inwards. Second, from the Western division with a total of 194 inwards. Thirdly, from the Northern division with a total of 65 inwards and lastly, from the Eastern with a total of 41 inwards and 17 inwards recorded as International correspondence.

These inwards were categorized into six main streams considering each respective issues raised, such as;

1. Assistance,
2. Complaints,
3. Information,
4. Official,
5. Invitation,
6. Appointment

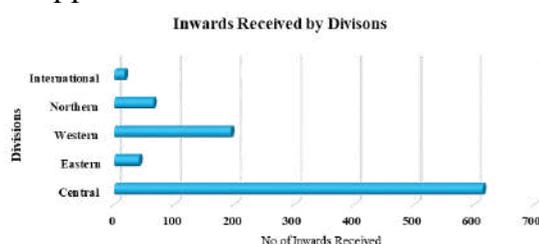


Figure 1.2 graph shows Total Inward received by four (4) Divisions

Factors such as population size and geographical conditions is one impact on the number of inwards that normally received in the office. As of developments and self- help scheme provision by government, members of public from the 4 Divisions were willingly writing, seeking further help and assistance to families and communities as a whole. The assistance which intentionally seeking were basically, housing, business and loan assistance for individual purpose. Land Lease assistance for residential and agriculture purpose And also, provisions of assistance amongst targeted groups within the society and communal villages such as development projects for Soqosoqo Vaka Marama and Youth Group development.

Most of these targeted groups in the 4 divisions, were being assisted whether through development or AID or Government grant.

However, the Unit received different complaints or issues encountered by the 4 divisions. These includes: 1. Complaints based on employment concerns and land issues, 2. Matters on farming development, FNPF withdrawal, Scholarships-tuition fees, Social Welfare and Work 3. Permits, 4. Employment, and 5. Land Lease issues for residential and agriculture purpose

*NB: For Official and Invitation, these were correspondences directed for Hon Prime Minister and the Permanent Secretary ONLY for official purpose.*

## Destruction of Records

Staff have completed the destruction of records of three hundred and ninety-three (393) correspondence which was approved by Director National Archives. These activities were done after working hours and records were shredded and burned at the Old Parliament Complex. This are in line with the Records Management Act.



*Pic. 1 Shredded Documents.*



*Pic. 2 Burning of records.*

## Transfer of Records to National Archives

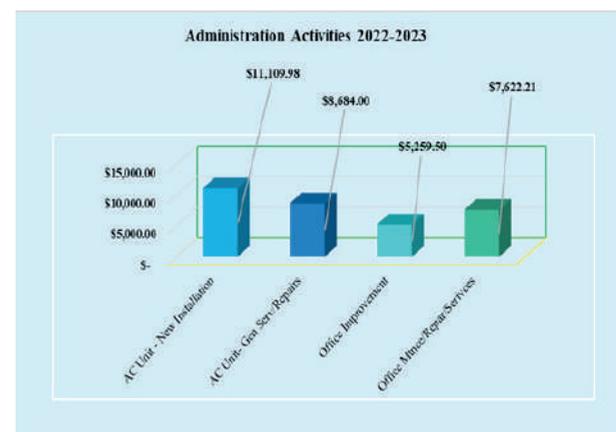
Five hundred and forty-three (543) subject files and eighty-nine (89) Personal Files has been successfully transferred to Department of National Archives during the Financial Year.

## OFFICE IMPROVEMENT, MAINTENANCE, REPAIR & SERVICES

The Unit ensured that adherence to the provisions of the Health & Safety Work Act, 1996 has always been maintained by the following:

- provide safe working environment and systems of work,
- Provide and maintain furniture and equipment that are safe and without risks to health including instructions for their use;
- Continuously liaise with relevant stakeholders to ensure that office accommodation is well maintained and does not pose any risks to workers or non-workers; and
- Continuously consult with the Health & Safety Committee on any matters in relation to the Health & Safety of its workers.

With the above, the graph below depicts the activities carried out in the Financial Year 2022/2023:



Out of the activities carried out, the installation of AC Units showed the major utilization of office funds due to the continuous breakdowns of old units that were installed for the past 5 to 10 years and needed replacement immediately.

## FINANCE SECTION

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

1. **Accounts-** Ensures timely processing of payments, pensions, salaries and wages. Maintains proper financial processes and records to ensure adherence to financial regulations. Provide financial advice to Senior Management for decision-making.
2. **Asset Management & Procurement-** Ensures proper implementation of asset management procedures and facilitate procurement on a timely basis. Ensuring all requests are facilitated in accordance to the procurement regulations and OPM Finance Manual 2021.
3. **Fleet Management-** Ensures timely movement of OPM staff during official engagements. Maintains efficiency and proper management of government vehicles.

In the 2022 – 2023 financial year, the following major financial and accounting functions were achieved:

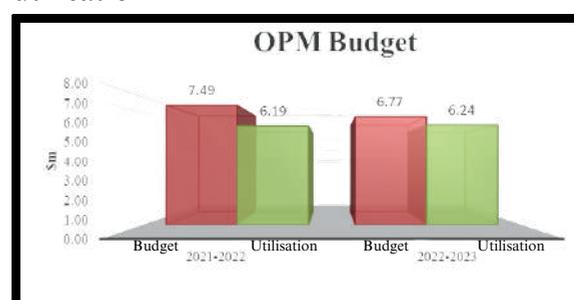
- 100% of reconciliations for underlying accounts submitted to the Ministry of Finance with no pending item or issues at the end of the financial year;
- 92% of our overall approved budget was utilised;
- 100% payment to parliamentary pensioners;
- 100% submission of Finance monthly and quarterly reports;
- Timely submission of Agency Financial Statement to Auditor General with no significant audit issue raised;
- Timely submission of 2023 – 2024 budget submission.

- Timely submission of Annual Procurement Plan to Ministry of Finance
- Timely submission of Budget loading for the new financial year;
- Timely submission of Annual Board of Survey (BoS) report to the Ministry of Finance and special BoS conducted in the year;
- Facilitation of payments in accordance to OPM Finance Manual and Financial Instructions. These included urgent payments such as per diems, grant payments, sports trust sponsorship, community projects, accountable advances and other
- Timely submission of Reports to senior management for sound decision making.

## BUDGET OVERVIEW OF THE OFFICE OF THE PRIME MINISTER

The Office of the Prime Minister received a total budget of \$6.77 million for the 2022 – 2023 financial year as compared to \$7.49 million for the 2021 – 2022 financial year.

Below graph shows the comparison of utilisation





**APPENDICES**

**AUDITED FINANCIAL STATEMENT FOR  
AUG 2022-JUL 2023**

# OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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Website: [www.oag.gov.fj](http://www.oag.gov.fj)



File: 1283

31 July 2024

The Honourable Sitiveni Rabuka  
Prime Minister & Minister for Foreign Affairs, Climate Change, Environment, Civil Service,  
Information, Public Enterprises and Veteran Affairs  
Office of the Prime Minister  
Government Buildings  
New Wing  
**SUVA**

Dear Sir

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT**  
AUDITED FINANCIAL STATEMENTS - 31 JULY 2023

The audited financial statements of the Office of the Prime Minister and Fijian Immigration Department for the year ended 31 July 2023 together with my audit report on them are enclosed.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'F-Seru'.

Finau Seru Nagera  
**AUDITOR-GENERAL**

cc: Mr. Pita Wise, Permanent Secretary, Office of the Prime Minister  
Mr. Mason Smith, Permanent Secretary, Ministry of Home Affairs and Immigration

Encl.

**OFFICE OF THE PRIME MINISTER  
AND  
FIJIAN IMMIGRATION DEPARTMENT**

**CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2023**

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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# OFFICE OF THE AUDITOR GENERAL

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Website: [www.oag.gov.fj](http://www.oag.gov.fj)



## INDEPENDENT AUDITOR'S REPORT

### Report on the Audit of the Financial Statements of the Office of the Prime Minister and Fijian Immigration Department

#### Opinion

I have audited the financial statements of the Office of the Prime Minister and Fijian Immigration Department 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 2023, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the effects of the matter described in the Basis of Qualified Opinion paragraphs, the accompanying financial statements of the Office of the Prime Minister and Fijian Immigration Department are prepared, in all material respects, in accordance with the Financial Management Act 2004 and Finance Instructions 2010.

#### Basis for Qualified Opinion

##### Immigration Trust Fund Account

There is an unreconciled variance totalling \$1,232,665 between the Immigration Bond Trust Fund General Ledger and the Immigration Bond Trust Fund Account listing maintained by the Department. As a result, I was not able to ascertain the accuracy and completeness of the closing balance reflected in the Trust Fund Account.

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

#### Emphasis of Matter

I draw attention to the following matter:

There is an unreconciled variance of \$569,464 between the total operating revenue as per the International Border Management System (IBMS) and the FMIS General Ledger.

My opinion is not modified in respect of this matter.

#### Responsibilities of the Management and those Charged with Governance for the Financial Statements

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

Those charged with governance are responsible for overseeing the Office of the Prime Minister and Fijian Immigration Department's financial reporting process.

### **Other Information**

The Management 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 that fact. I have nothing to report in this regard.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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.

*F. Seru*

Finau Seru Nagera  
**AUDITOR-GENERAL**



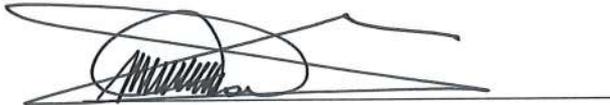
Suva, Fiji  
31 July 2024

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
MANAGEMENT CERTIFICATE  
FOR THE YEAR ENDED 31 JULY 2023**

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We certify that the consolidated financial statements:

- (a) fairly reflect the financial operations and performance of the Office of the Prime Minister and Fijian Immigration Department for the year ended 31 July 2023; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.



Pita Wise  
Permanent Secretary  
Office of the Prime Minister



Amelia Komaisavai  
Director  
Fijian Immigration Department



Afatareki Mataika  
Manager Finance  
Office of the Prime Minister



Umeshwar Ram  
for Principal Accounts Officer  
Fijian Immigration Department

Date this 30<sup>th</sup> day of July.....2024

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 31 JULY 2023**

|                                    | Notes        | 2023<br>(\$)             | 2022<br>(\$)             |
|------------------------------------|--------------|--------------------------|--------------------------|
| <b>RECEIPTS</b>                    |              |                          |                          |
| Operating Revenue                  |              | 21,796,552               | 14,039,068               |
| Miscellaneous Revenue              |              | 17,696                   | 49,305                   |
| <b>TOTAL REVENUE</b>               | <b>3 (a)</b> | <b><u>21,814,248</u></b> | <b><u>14,088,373</u></b> |
| <b>EXPENDITURE</b>                 |              |                          |                          |
| <b>Operating Expenditure</b>       |              |                          |                          |
| Established Staff                  |              | 4,667,952                | 4,558,767                |
| Government Wage Earners            | 3 (b)        | 581,034                  | 393,735                  |
| Travel & Communication             |              | 1,353,913                | 1,491,781                |
| Maintenance & Operations           | 3 (c)        | 1,559,589                | 1,331,626                |
| Purchase of Goods & Services       | 3 (d)        | 2,297,617                | 1,532,670                |
| Operating Grants & Transfers       |              | 607,742                  | 568,531                  |
| Special Expenditure                | 3 (e)        | 214,966                  | 575,859                  |
| <b>Total Operating Expenditure</b> |              | <b><u>11,282,813</u></b> | <b><u>10,452,969</u></b> |
| <b>Capital Expenditure</b>         |              |                          |                          |
| Capital Purchase                   | 3 (f)        | 239,224                  | 320,134                  |
| Capital Grants & Transfers         | 3 (g)        | 978,668                  | 976,923                  |
| <b>Total Capital Expenditure</b>   |              | <b><u>1,217,892</u></b>  | <b><u>1,297,057</u></b>  |
| Value Added Tax                    | 3 (h)        | 231,823                  | 213,362                  |
| <b>TOTAL EXPENDITURE</b>           |              | <b><u>12,732,528</u></b> | <b><u>11,963,388</u></b> |

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
CONSOLIDATED APPROPRIATION STATEMENT  
FOR THE YEAR ENDED 31 JULY 2023**

| SEG                          | Item                               | Budget Estimate   | Appropriation Changes<br>Note 5 | Revised Estimate<br>a | Actual Expenditure<br>b | Carry -<br>Over | Lapsed Appropriation<br>(a-b)<br>Note 6 |
|------------------------------|------------------------------------|-------------------|---------------------------------|-----------------------|-------------------------|-----------------|---|
|                              |                                    | (\$)              | (\$)                            | (\$)                  | (\$)                    | (\$)            | (\$)                                    |
| <b>Operating Expenditure</b> |                                    |                   |                                 |                       |                         |                 |   |
| 1                            | Established Staff                  | 5,196,050         | (258,500)                       | 4,937,550             | 4,667,952               | ---             | 269,598                                 |
| 2                            | Government Wage Earners            | 484,594           | 141,500                         | 626,094               | 581,034                 | ---             | 45,060                                  |
| 3                            | Travel & Communication             | 1,115,000         | 290,000                         | 1,405,000             | 1,353,913               | ---             | 51,087                                  |
| 4                            | Maintenance & Operations           | 1,594,090         | 27,800                          | 1,621,890             | 1,559,589               | ---             | 62,301                                  |
| 5                            | Purchase of Goods & Services       | 1,957,381         | 393,833                         | 2,351,214             | 2,297,617               | ---             | 53,597                                  |
| 6                            | Operating Grants & Transfers       | 821,500           | (66,715)                        | 754,785               | 607,742                 | ---             | 147,043                                 |
| 7                            | Special Expenditure                | 1,443,068         | (43,000)                        | 1,400,068             | 214,966                 | ---             | 1,185,102                               |
|                              | <b>Total Operating Expenditure</b> | <b>12,611,683</b> | <b>484,918</b>                  | <b>13,096,601</b>     | <b>11,282,813</b>       | <b>---</b>      | <b>1,813,788</b>                        |
| <b>Capital Expenditure</b>   |                                    |                   |                                 |                       |                         |                 |   |
| 9                            | Capital Purchase                   | 2,600,000         | (1,484,918)                     | 1,115,082             | 239,224                 | ---             | 875,858                                 |
| 10                           | Capital Grants & Transfers         | 1,000,000         | ---                             | 1,000,000             | 978,668                 | ---             | 21,332                                  |
|                              | <b>Total Capital Expenditure</b>   | <b>3,600,000</b>  | <b>(1,484,918)</b>              | <b>2,115,082</b>      | <b>1,217,892</b>        | <b>---</b>      | <b>897,190</b>                          |
| 13                           | Value Added Tax                    | 670,220           | (90,000)                        | 580,220               | 231,823                 | ---             | 348,397                                 |
|                              | <b>TOTAL EXPENDITURE</b>           | <b>16,881,903</b> | <b>(1,090,000)</b>              | <b>15,791,903</b>     | <b>12,732,528</b>       | <b>---</b>      | <b>3,059,375</b>                        |

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
CONSOLIDATED STATEMENT OF LOSSES  
FOR THE YEAR ENDED 31 JULY 2023**

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**Loss of Money**

There was no loss of money recorded for the Office of the Prime Minister and Fijian Immigration Department for the financial year ended 31 July 2023.

**Loss of Revenue**

There was no loss of revenue recorded for the Office of the Prime Minister and Fijian Immigration Department for the financial year ended 31 July 2023.

**Loss of Assets**

There was no loss of assets recorded for Office of the Prime Minister for financial year ended 31 July 2023.

There was no loss of assets for Fijian Immigration Department. However, the following Information Technology (IT) and processing issues related to E-Passport were recorded by Department for the financial year ended 31 July 2023.

| <b>ISSUES</b>                  | <b>NUMBER</b> |
|--------------------------------|---------------|
| Machine Rejects                | 370           |
| IT Issue                       | 75            |
| Damage Certificate of Identity | 4             |
| Damage Books                   | 13            |
| Tests Book                     | 11            |
| <b>Total</b>                   | <b>473</b>    |

The following items worth \$16,624 were written, following the Board of Survey for the Office of the Prime Minister for the year ended 31 July 2023.

| <b>CATEGORY</b>        | <b>AMOUNT (\$)</b> |
|------------------------|--------------------|
| Office Equipment       | 14,029             |
| Furniture and Fittings | 2,435              |
| Others                 | 160                |
| <b>Total</b>           | <b>16,624</b>      |

The following items worth \$58,619 were written off, following the Board of Survey for the Fijian Immigration Department for the year ended 31 July 2023.

| <b>CATEGORY</b>        | <b>AMOUNT (\$)</b> |
|------------------------|--------------------|
| Office Equipment       | 20,633             |
| Furniture and Fittings | 29,113             |
| Others                 | 8,873              |
| <b>Total</b>           | <b>58,619</b>      |

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
CONSOLIDATED STATEMENT OF LOSSES  
FOR THE YEAR ENDED 31 JULY 2023 (continued...)**

The following items were also written off with nil original cost for Office of the Prime Minister for the year ended 31 July 2023.

| <b>CATEGORY</b>                  | <b>ITEMS</b>   | <b>UNITS</b> |
|----------------------------------|--|--------------|
| Furniture and Fittings           | Arm rest Chair brown   | 1            |
|                                  | Cupboard - 1 door  | 1            |
|                                  | Dismantle Small wooden cabinet - 2 door                              | 1            |
|                                  | Executive Chair  | 1            |
|                                  | Executive Chair black  | 1            |
|                                  | Executive Chair brown  | 1            |
|                                  | Office High Back Chair   | 5            |
|                                  | Side Drawer  | 1            |
|                                  | Small Table - brown/grey   | 1            |
|                                  | Tyres  | 42           |
|                                  | Visitors Chair Armrest - black/grey                                  | 1            |
|                                  | Wall Clock   | 1            |
|                                  | Workstation - L Shape  | 1            |
| IT & Office Equipment            | 16 Wall Fan Model FB 40A   | 1            |
|                                  | 2 door Fridge Elite - 2 door Fridge 206LL Model No. DF2-28 220V240V  | 1            |
|                                  | Camera Canon - 385075013427  | 1            |
|                                  | Camera Canon - 155031000499  | 1            |
|                                  | Camera Canon - 185032000409  | 1            |
|                                  | Computer Bag   | 1            |
|                                  | CPU Dell   | 4            |
|                                  | CPU HP   | 1            |
|                                  | IPAD bag for Apple IPAD  | 1            |
|                                  | IPAD Air Smart Case Soft Prime                                       | 1            |
|                                  | Hisense LD Backlight TV Model HX40N2176F                             | 1            |
|                                  | Keyboard Dell  | 8            |
|                                  | Keyboard HP  | 2            |
|                                  | Laptop   | 14           |
|                                  | MAC Microsoft Software   | 1            |
|                                  | Mini 1 door Refrigeration LG Min Fridge95L; Serial Number-002KR00215 | 1            |
|                                  | Monitor  | 10           |
|                                  | Modyl Electric Kettle  | 1            |
|                                  | Mouse  | 7            |
|                                  | Photocopier/Printer  | 5            |
|                                  | Printer  | 1            |
|                                  | Simmons Electric Kettle  | 2            |
|                                  | Shredcat Ideal Shredder; Serial Number: 8034505                      | 1            |
| Water Boiler Simmons RWB0155-20B | 1  |              |
| Smart TV Sharp; 409711520 - ACC  | 1  |              |
| Others                           | Office Umbrella Black  | 6            |
|                                  | Office Umbrella Blue   | 12           |

OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
 CHINESE GRANT TRUST FUND ACCOUNT - STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE YEAR ENDED 31 JULY 2023

|  | Notes        | 2023<br>(\$)    | 2022<br>(\$)    |
|--|--------------|-----------------|-----------------|
| <b>RECEIPTS</b>                            |              |                 |                 |
| Interest                                   |              | 305             | 313             |
| Indonesian Cash in Kind Project Assistance |              | 42,347          | ---             |
| <b>Total Receipts</b>                      | <b>3 (i)</b> | <b>42,652</b>   | <b>313</b>      |
| <b>PAYMENTS</b>                            |              |                 |                 |
| Salusalu Domoni Band Assistance            |              | 9,316           | ---             |
| Ablution Block - Vunirara House Bau        |              | 58,134          | ---             |
| Nasava Village Assistance                  |              | 1,000           | ---             |
| RFMF Sports Assistance                     |              | 3,125           | ---             |
| Bank Charges                               |              | 31              | ---             |
| Repair of Protocol Vehicles                |              | ---             | 25,869          |
| Withholding Tax                            |              | ---             | 31              |
| Bank Audit Certificate                     |              | ---             | 80              |
| <b>Total Payments</b>                      |              | <b>71,606</b>   | <b>25,980</b>   |
| <b>Net (Deficit)</b>                       |              | <b>(28,954)</b> | <b>(25,667)</b> |
| Opening balance as at 1 August             |              | 304,614         | 330,281         |
| <b>Closing Balance as at 31 July</b>       | <b>4 (a)</b> | <b>275,660</b>  | <b>304,614</b>  |

OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
 TAIWAN GRANT TRUST FUND ACCOUNT - STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE YEAR ENDED 31 JULY 2023

|                                      | Notes        | 2023<br>(\$)   | 2022<br>(\$)   |
|--------------------------------------|--------------|----------------|----------------|
| <b>RECEIPTS</b>                      |              |                |                |
| Interest Received                    |              | 402            | 388            |
| Taiwan Grant Assistance              |              | 75,000         | ---            |
| <b>Total Receipts</b>                | <b>3 (j)</b> | <u>75,402</u>  | <u>388</u>     |
| <b>PAYMENT</b>                       |              |                |                |
| Assistance to Community Projects     |              | ---            | 600            |
| Withholding Tax                      |              | 40             | 39             |
| <b>Total Payments</b>                |              | <u>40</u>      | <u>639</u>     |
| <b>Net Surplus/ (Deficit)</b>        |              | <b>75,362</b>  | <b>(251)</b>   |
| Opening Balance as at 1 August       |              | 388,214        | 388,465        |
| <b>Closing Balance as at 31 July</b> | <b>4 (b)</b> | <u>463,576</u> | <u>388,214</u> |

OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
 RETENTION TRUST FUND ACCOUNT - STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE YEAR ENDED 31 JULY 2023

|  | Notes        | 2023<br>(\$)   | 2022<br>(\$)    |
|--|--------------|----------------|-----------------|
| <b>RECEIPTS</b>                                |              |                |                 |
| Interest                                       |              | 996            | 1,029           |
| <b>Total Receipts</b>                          | <b>3 (k)</b> | <u>996</u>     | <u>1,029</u>    |
| <b>PAYMENTS</b>                                |              |                |                 |
| Bank Fee                                       |              | 140            | 103             |
| FRCS payments                                  |              | ---            | 2,453           |
| Retention payment - Nasivikoso Village School  |              | ---            | 11,978          |
| Retention payment - Ballantine Memorial School |              | ---            | 31,912          |
| Retention payment - Immaculate College         |              | ---            | 7,134           |
| <b>Total Payments</b>                          |              | <u>140</u>     | <u>53,580</u>   |
| <b>Net Surplus/ (Deficit)</b>                  |              | <b>856</b>     | <b>(52,551)</b> |
| Opening Balance as at 1 August                 |              | 995,398        | 1,047,949       |
| <b>Closing Balance as at 31 July</b>           | <b>4(c)</b>  | <u>996,254</u> | <u>995,398</u>  |

OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
 MAHOGANY INDUSTRY COUNCIL FUND ACCOUNT - STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE YEAR ENDED 31 JULY 2023

|                                      | Notes        | 2023<br>(\$)     | 2022<br>(\$)     |
|--------------------------------------|--------------|------------------|------------------|
| <b>RECEIPTS</b>                      |              |                  |                  |
| Licensing fees                       |              | 1,105,654        | 1,495,735        |
| <b>Total Receipts</b>                | <b>3 (l)</b> | <b>1,105,654</b> | <b>1,495,735</b> |
| <b>PAYMENTS</b>                      |              |                  |                  |
| Audit Certificate Fee                |              | ---              | 100              |
| Bank Charges                         |              | 84               | 67               |
| Trade Mark Renewal                   |              | 6,736            | ---              |
| Legal Service                        |              | 4,197            | ---              |
| Branding Legal Fee                   |              | ---              | 41,541           |
| FRCS - Stamp duty                    |              | 3,655            | 6,922            |
| <b>Total Payments</b>                |              | <b>14,672</b>    | <b>48,630</b>    |
| Net Surplus                          |              | 1,090,982        | 1,447,105        |
| Opening Balance as at 1 August       |              | 1,451,456        | 4,351            |
| <b>Closing Balance as at 31 July</b> | <b>4 (d)</b> | <b>2,542,438</b> | <b>1,451,456</b> |

OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
IMMIGRATION TRUST FUND ACCOUNT - STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 JULY 2023

|  | Notes        | 2023<br>(\$)      | 2022<br>(\$)      |
|--|--------------|-------------------|-------------------|
| <b>RECEIPTS</b>  |              |                   |                   |
| Immigration Bond Received in WBC account                             |              | 1,787,895         | 439,521           |
| Immigration Bond Received in HFC account                             |              | 2,703,911         | 2,578,135         |
| <b>Total Received</b>  | <b>3 (m)</b> | <b>4,491,806</b>  | <b>3,017,656</b>  |
| Interest Earned in WBC Bank Account                                  |              | 89                | 1,863             |
| Interest Earned in HFC Bank Account                                  |              | 133,748           | 224,446           |
| <b>Total Interest Earned</b>   |              | <b>133,837</b>    | <b>226,309</b>    |
| <b>TOTAL RECEIPTS</b>  |              | <b>4,625,643</b>  | <b>3,243,965</b>  |
| <b>PAYMENTS</b>  |              |                   |                   |
| Immigration Bond Payment in WBC account                              |              | 76,586            | 73,309            |
| Immigration Bond Payment in HFC account                              |              | 2,382,165         | 2,673,002         |
| <b>Total Paid</b>  |              | <b>2,458,751</b>  | <b>2,746,311</b>  |
| Bank charges for WBC Bank Account                                    |              | 842               | 503               |
| Bank charges and WHT for HFC Bank Account                            |              | 13,782            | 22,969            |
| <b>Total Bank Charges</b>  |              | <b>14,624</b>     | <b>23,472</b>     |
| Unsubstantiated Trust Monies Transferred to CFA Account WBC          |              | ---               | 1,437,769         |
| Unsubstantiated Trust Monies Transferred to CFA Account HFC          |              | ---               | 2,074,048         |
| <b>Total Unsubstantiated Trust Monies Transferred to CFA Account</b> |              | <b>---</b>        | <b>3,511,817</b>  |
| <b>TOTAL PAYMENTS</b>  |              | <b>2,473,375</b>  | <b>6,281,600</b>  |
| Net Surplus/(Deficit)  |              | 2,152,268         | (3,037,635)       |
| WBC Opening Balance as at 1 August                                   |              | 976,631           | 2,046,829         |
| HFC Opening Balance as at 1 August                                   |              | 26,874,178        | 28,841,615        |
| <b>Closing Balance as at 31 July</b>                                 | <b>4 (e)</b> | <b>30,003,077</b> | <b>27,850,809</b> |

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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**NOTE 1: REPORTING ENTITY**

**Office of the Prime Minister**

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

The OPM also administers the implementation of a number of programmes, including the development of the mahogany industry, administration of small grants and the coordination of donor funding for community development projects (particularly in rural and maritime areas) and the administration of the Rotuma, Rabi, Melanesian Vasu-i-Taukei and Kioa Island Councils.

Before the change in government, OPM had authority over the Fijian Immigration Department (FID), which is responsible for managing the movement of people across Fiji's borders. This includes passport issuance for Fijian citizens, entry and departure permits and the processing of applications for citizenship. Given the rearrangements of portfolios, Fijian Immigration Department has been transferred to Ministry of Home Affairs from January 2023. However, this AFS is prepared based on the approved budget appropriation for 2022/2023 financial year where both departments are under Head 02 and also aligning to the utilization as reflected in the FMIS. Also, in line with the legal notice 1/2023 on the Ministerial Assignment for the Honourable Prime Minister. The Climate Change Division, Department of Environment, Department of Information and Public Enterprise came under the portfolio of OPM in January 2023, however they continued to operate under their respective budgeted appropriation until the end of 2022/2023 financial year.

**NOTE 2: STATEMENT OF ACCOUNTING POLICIES**

**(a) Basis of Accounting/Presentation**

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

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

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)  
FOR THE YEAR ENDED 31 JULY 2023**

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

**(b) Accounting for Value Added Tax (VAT)**

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

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

**(c) Comparative Figures**

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current year amounts.

**(d) Revenue Recognition**

Revenue is recognised when cash is actually received.

**(e) Consolidated Accounts**

The financial statements of the Office of the Prime Minister and Fijian Immigration Department are consolidated as stated in the year 2022 - 2023 Annual Appropriation Act.

**NOTE 3: SIGNIFICANT VARIATIONS**

(a) Total revenue increased by \$7,725,875 or 55% for the financial year ending 31 July 2023 compared to 31 July 2022. This was mainly due to the economic recovery where Fijian Immigration Department (FID) recorded an increase in new applications for Passports due to increase in demand for seasonal workers for National Employment Centre (NEC), Permits, Visa and Citizenship. There was an adjustment of prior year's balance amounting to \$32,571 for Office of the Prime Minister. This is in relation to dormant balance in our liability (SLG 89) account. We have done our due diligence in confirming that funds are not owed to any one and we have adjusted the balance to our OPR (Over Payment Recovery) allocation tagged under our revenue.

(b) Government Wage Earners costs increased by \$187,299 or 48% for the financial year ending 31 July 2023 as compared to financial year ending 31 July 2022. This was mainly due to the overtime done by staff and also filling of vacant posts.

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued...)  
FOR THE YEAR ENDED 31 JULY 2023**

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

- (c) Maintenance and Operation costs increased by \$227,963 or 17% for the financial year ending 31 July 2023 as compared to financial year ending 31 July 2022. This was mainly due to the increase in operational costs such as fuel, power supply, water bills and media monitoring expenses.
- (d) Purchase of Goods and Services costs increased by \$764,947 or 50% for the financial year ending 31 July 2023 compared to 31 July 2022. This was mainly due to the increase in Passport related expenses which included shipment of blank booklets and extension of support services and payment for E-passport maintenance which was factored with International Border Management System (IBMS) annual maintenance fee.
- (e) Special expenditure costs decreased by \$360,893 or 63% for the financial year ending 31 July 2023 compared to 31 July 2022. The projects under digitization and modernization funding were still pending with ITC for decision making on the recommendation submitted by the Evaluation Committee. Therefore, compared to last Financial Year there was a decrease in utilization rate.
- (f) Capital Purchase costs decreased by \$80,910 or 25% for the financial year ending 31 July 2023 compared to 31 July 2022. This was mainly due to Disaster Recovery (DR) Proposal still with ITC and awaiting approval. For no utilization of funds for Disaster Recovery (DR) and International Border Management System (IBMS) Upgrade was because Informatics is yet to complete data migration work.
- (g) Capital Grants and Transfers costs increased by \$1,745 or 0.18% for the financial year ending 31 July 2023 as compared to 31 July 2022. There was no significant change in our utilization for small grant projects mainly due to the reduction in budget which was only \$1 million.
- (h) Value Added Tax costs increased by \$18,461 or 9% for the financial year ending 31 July 2023 compared to 31 July 2022. This was due to a increase in purchases of goods and services with Value Added Tax.
- (i) The increase in Chinese grant trusts receipts is mainly attributed to the cash in kind deposit during the year.
- (j) The significant increase in Taiwan grant trust receipts is mainly attributed to the Taiwan Grant Assistance deposited during the year.
- (k) The decrease in Retention trust receipts is mainly attributed to the decrease in projects in relation to new construction. The decrease in construction of project which require retentions have led to less payments to contractors which has resulted in a decrease in amounts retained as interest decreased.
- (l) Although there was a slight decrease in Mahogany trust receipts the total receipts for financial year ending 31 July 2023 as compared to financial year 2022. The total receipts were still above \$1.1 million which was attributed to the licensing fees receipted from Fiji Hardwood Corporation.

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued...)  
FOR THE YEAR ENDED 31 JULY 2023**

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

(m) The reopening of international borders on 1 December 2021 allowed the expatriates and investors to invest in the country which gradually improved the operations increasing the Immigration trust receipts.

**NOTE 4: MAIN TRUST FUND ACCOUNTS**

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

**(a) Chinese Grant Trust Fund Account**

The trust fund account is used to record and maintain grants that are provided by the Chinese Government to the Fiji Government through bilateral agreements in the form of letter of exchange. The funds are generally used to cater for those projects that are committed by the Honourable Prime Minister through requests from the communities and evaluated based on its need and priority. These are mainly projects that assist communities in the areas of education, integrated village/settlement developments, youth developments, women's and minority group settlement developments and are not provided for in the national budget estimates. The approval authority for the funding of assistance under this trust fund is the Honourable Prime Minister.

**(b) Taiwan Grant Trust Fund Account**

The trust fund account is used to record and maintain grants that are provided by the Taiwanese Government to the Fiji Government through bilateral agreements. The funds are generally used to cater for those projects that are committed by the Honourable Prime Minister through request from the communities and evaluated based on its need and priority. These are mainly projects that assist in the areas of education, integrated village/settlement developments, youth developments, women's and minority group settlement developments and are not provided for in the national budget estimates. The approving authority for the funding of assistance under this trust fund is the Honourable Prime Minister.

**(c) Retention Fund Account**

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

**OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued...)  
FOR THE YEAR ENDED 31 JULY 2023**

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

**(d) Mahogany Industry Council Trust Fund Account**

The Mahogany Industry Council Trust Fund ('Fund') was established in July 2015 for the sole purpose of administering all license fees paid by Mahogany Industry license holders. The license fees concept was introduced in June 2011 following the Mahogany Industry Development Act of 2010 and Mahogany Industry (Licensing and Branding) Act of 2011. The administration of the proceeds was handled by the Ministry of Finance and was only transferred to the Office of the Prime Minister, as Secretariat of the Mahogany Industry Council ('Council'), in August 2015.

**(e) Immigration Trust Fund Account**

The Immigration Security bond trust fund account was established for the sole purpose of retention of money paid by non- Fiji citizens as security prior to the granting of the permit. Bonds are kept with the Department until such time, they leave the country then it will be refunded.

**NOTE 5: APPROPRIATION MOVEMENTS**

There was redeployment of funds done for Fijian Immigration Department amounting to \$1,090,000 during the year ended 31 July 2023. Other movements were made through virements as follows:

**Office of the Prime Minister**

| <b>Virement No.</b> | <b>From</b> | <b>Amount (\$)</b> | <b>To</b> | <b>Amount (\$)</b> |
|---------------------|-------------|--------------------|-----------|--------------------|
| DV0202              | SEG 7       | 4,000              | SEG 3     | 6,000              |
|                     | SEG 5       | 1,000              | SEG 4     | 4,500              |
|                     | SEG 4       | 6,500              | SEG 5     | 1,000              |
| V02006              | SEG 1       | 45,000             | SEG 1     | 15,000             |
|                     |             |                    | SEG 2     | 30,000             |
| DV0204              | SEG 3       | 30,000             | SEG 3     | 53,500             |
|                     | SEG 4       | 39,000             | SEG 4     | 61,000             |
|                     | SEG 5       | 3,500              | SEG 5     | 18,000             |
|                     | SEG 6       | 40,000             |           |                    |
|                     | SEG 7       | 20,000             |           |                    |
| V02009              | SEG 1       | 18,500             | SEG 2     | 23,500             |
|                     | SEG 2       | 5,000              |           |                    |
| DV0207              | SEG 1       | 56,000             | SEG 3     | 56,000             |
|                     | SEG 3       | 10,000             | SEG 4     | 13,000             |
|                     | SEG 4       | 8,000              | SEG 5     | 5,000              |

OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued...)  
 FOR THE YEAR ENDED 31 JULY 2023

NOTE 5: APPROPRIATION MOVEMENTS (continued...)

Office of the Prime Minister (continued...)

| Virement No. | From  | Amount (\$) | To    | Amount (\$) |
|--------------|-------|-------------|-------|-------------|
| DV0211       | SEG 3 | 5,500       | SEG 3 | 2,000       |
|              | SEG 4 | 26,500      | SEG 4 | 34,000      |
|              | SEG 5 | 3,000       | SEG 5 | 8,000       |
|              | SEG 7 | 9,000       |       |             |
| DV0214       | SEG 3 | 4,000       | SEG 3 | 54,000      |
|              | SEG 4 | 22,700      | SEG 4 | 1,000       |
|              | SEG 5 | 2,300       |       |             |
|              | SEG 6 | 26,000      |       |             |
| V02014       | SEG 1 | 25,000      | SEG 1 | 8,000       |
|              | SEG 2 | 500         | SEG 2 | 17,500      |

Fijian Immigration Department

| Virement No. | From  | Amount (\$) | To    | Amount (\$) |
|--------------|-------|-------------|-------|-------------|
| DV0201       | SEG 1 | 70,000      | SEG 3 | 70,000      |
| V02002       | SEG 1 | 5,000       | SEG 2 | 5,000       |
| V02003       | SEG 7 | 10,000      | SEG 2 | 10,000      |
| V02004       | SEG 1 | 27,000      | SEG 1 | 7,000       |
|              |       |             | SEG 2 | 20,000      |
| V02005       | SEG 1 | 60,000      | SEG 1 | 4,000       |
|              |       |             | SEG 1 | 56,000      |
| DV0203       | SEG 5 | 3,000       | SEG 4 | 3,000       |
| DV0205       | SEG 4 | 20,000      | SEG 3 | 40,000      |
|              | SEG 5 | 20,000      |       |             |
| V02007       | SEG 2 | 2,300       | SEG 2 | 2,300       |
| DV0206       | SEG 5 | 5,000       | SEG 4 | 6,000       |
|              | SEG 2 | 1,000       |       |             |
| V02008       | SEG 9 | 73,988      | SEG 5 | 73,988      |
| DV0208       | SEG 5 | 49,285      | SEG 3 | 50,000      |
|              | SEG 6 | 715         |       |             |
| V02011       | SEG 9 | 19,897      | SEG 5 | 19,897      |
| V02010       | SEG 1 | 147,000     | SEG 1 | 125,000     |
|              |       |             | SEG 2 | 22,000      |
| V02012       | SEG 9 | 391,033     | SEG 5 | 391,033     |
| DV0209       | SEG 5 | 23,000      | SEG 4 | 23,000      |

OFFICE OF THE PRIME MINISTER AND FIJIAN IMMIGRATION DEPARTMENT  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued...)  
 FOR THE YEAR ENDED 31 JULY 2023

NOTE 5: APPROPRIATION MOVEMENTS (continued...)

Fijian Immigration Department (continued...)

| Virement No. | From  | Amount (\$) | To    | Amount (\$) |
|--------------|-------|-------------|-------|-------------|
| DV0210       | SEG 5 | 10,000      | SEG 4 | 10,000      |
| V02013       | SEG 1 | 50,000      | SEG 1 | 30,000      |
|              |       |             | SEG 2 | 20,000      |
| DV0213       | SEG 5 | 6,737       | SEG 5 | 6,737       |
| DV0212       | SEG 4 | 5,000       | SEG 3 | 8,000       |
|              | SEG 5 | 3,000       |       |             |
| DV0215       | SEG 3 | 100         | SEG 3 | 100         |

Redeployment - Fijian Immigration Department

| No.          | From Head 2 Programme 3 | Amount (\$) | To      | Amount (\$) |
|--------------|-------------------------|-------------|---------|-------------|
| Redeployment | SEG 9                   | 1,000,000   | Head 26 | 1,000,000   |
|              | SEG 13                  | 90,000      |         | 90,000      |

NOTE 6: SIGNIFICANT SAVINGS

Significant savings for the financial year ending 31 July 2023 are as follows:

| No. | Expenditure         | Revised Budget (\$) | Actual Expenditure (\$) | Savings (\$) | Percentage Savings |
|-----|---------------------|---------------------|-------------------------|--------------|--------------------|
| a)  | Special Expenditure | 1,400,068           | 214,966                 | 1,185,102    | 85%                |
| b)  | Capital Purchases   | 1,115,082           | 239,224                 | 875,858      | 79%                |

- a) SEG 7 Special Expenditure has savings of 85% mainly because of the DMS (Document Management System) Project. It is still with ITC (Information Technology & Computing) Steering Committee. No decision has been made on tender as of yet and hence, savings remain.
- b) SEG 9 Capital Purchase had savings of 79% mainly because Informatics is yet to complete the migration work for the IBMS (Integrated Border Management System) upgrade, Enrolment kit was for shipment of 3 mobile kits. Out of the 3 mobile kits, 2 have been picked up by PRUNOG (Permanent Mission of the Republic of Fiji to the United Nations Office and Other International Organizations in Geneva) and remaining 1, arrangements being made to be picked up by High Commission London.



**COMMENTS AND ENQUIRIES SHOULD BE DIRECTED TO:  
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