



SEMPER RESTITUENS

## **REFERRALS** LETTER

### Hon Minister Aiyaz Sayed-Khaiyum

The Attorney General and Minister for Economy, Public Enterprise, Civil Service and Communications. Attorney General's Chambers Level 7 Suvavou House Victoria Parade P O Box 2213 Government Buildings SUVA

Dear Honourable Minister,

I have much pleasure in presenting to you the Fiji Corrections Service 01 August 2018 to 31 July 2019 Annual Report.

The report highlights the monthly performance and achievements in delivering the outcomes in line with the Organizational Plan. The change of financial year from 2018 to 2019 has enabled us to review the Annual Corporate Plan by including key initiatives and target outcomes that will surely reform the status quo, ensuring a more focused workforce that are more resilient and result oriented.

Yours sincerely

**F.B. KEAN** Commander Commissioner of Corrections

## FOREWORD



COMMISSIONER OF CORRECTIONS

have much pleasure in presenting the Fiji Corrections Services (FCS) Annual Report for the financial period of 01 August 2018 to 31 July 2019.

The report replicates the effective management of our overall operations and the administration of all Correction affairs as per the allocated national budget. This has been achieved by stringently implementing and monitoring of good governance principles, transparency and accountability in all our dealings. A vital component of this achievement has been the concerted and consistent effort of all FCS personnel.

Training has and will continue to play a critical role in our efforts to maintain sound operational effectiveness in all areas of our work at Corrections. Our training team at our Training Academy at Naboro have worked tirelessly in this regard. This coupled with the weekly training sessions in our 15 Correction Centers plus our Divisional Headquarters have contributed immensely to this desire to pursue excellence in our service delivery.

The security, well being and rehabilitation of all those under our care continues to be the bedrock of our daily business at FCS. The increased rehabilitation initiatives such as the establishment of

CARE Networks, the Sow A Seed Program and partnership with Montfort Boys Town School have and will continue to contribute to our mission of positively restoring lives. The slight spike in our recidivism rate is a concern; although it is at a manageable level this will still further challenge the team at Corrections to identify areas of improvement to address this shift. We also acknowledge the stupendous contributions of all our rehabilitation program service providers.

Our Six Small Business Units (SBU) operating under the Trade and Manufacturing Account (TMA) continues to deliver improved remittances back to Government. The consistent performance of the 6 SBUs is a reflection of the sound commercial practices being implemented in these units, a credit to the operating team. The SBUs have also doubled up as effective rehabilitation tools in bringing about positive change in the lives all those incarcerated.

I commend to you this Annual Report of the Fiji Corrections Service.

**F.B. KEAN** Commander Commissioner

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## **ORGANIZATION STRUCTURE**



6

## **STRATEGIC OBJECTIVES**

## **KEY PRINCIPLES**

### VISION

To effectively rehabilitate all inmates that they will become lawful abiding citizens, who contribute positively to our country, Fiji.

### **MISSION**

To positively restore lives

### VALUES

Family Integrity Loyalty Honesty Empathy Leadership

## Мотто

Semper Restituens (Always Rehabilitation) The Fiji Corrections Service three key principles are:

### STRATEGIC PRIVATE CONCEPT

We value the contribution of all staff in the Institution. Whatever their appointment is, whether as a Custodial Officer, Driver, Cleaner, Receptionist, Duty Officer, Junior or Senior Officer, you have a purpose to add value to the success of the Fiji Corrections Service.

### LEADERSHIP

Everything rises and falls on leadership. We are expected to exercise sound and strong leadership at all times. This is summed up in the quote from Bill Cosby, *"I do not know the key to success but the key to failure is trying to please everybody"*. Do not try to be popular because all popular leaders have failed. Never shy away from making the tough decisions when it is required of you.

## HONEST DAYS WORK

We are expected to commit to an honest day's work. This simple and powerful message must be at the centre of our daily attitude to work.

## **ORGANIZATION RESPONSIBILITIES / CORE BUSINESS**

The Fiji Correction Services is obligated under the Correction Act 2006 to serve the public by keeping in custody those convicted by the courts in providing effective corrective services and applying all human rights obligations and standards, and for related matters.

The three core businesses of the Fiji Corrections Service (FCS) will remain as:

### 1. SECURITY

The security of Corrections Institutions encompasses several essential components. This includes appropriately designed physical infrastructure, relevant modern technology and an efficient and effective manning standard. Security covers a well-defined and organized correction system for prisoners including their safety. Enhance management of inmates and effective delivery of rehabilitation that contributes towards a dynamic security for the FCS.

### 2. SAFETY

FCS ensures proper management and treatment of those under its care. These include the recognition of inmates' personal needs and privileges, the protection of their human dignity and rights, and the provision of nutritional health and hygiene services. Inmates management contribute positively to improve health, mental well-being and risk reductions. This is achieved through proper categorizations of prisoners to determine their safety, risks and sound management.

### 3. THROUGH CARE

The heart of our work as Correction people is rehabilitation. FCS has re-directed its focus from containment to corrections by effectively rehabilitating prisoners to become law abiding and responsible citizens. This involves the development of a holistic rehabilitation framework that ensures transformation in the lives of inmates. This will encourage positive restoration in the life of prisoners and enhance successful re-integration into society. The approach towards achieving an effective rehabilitation process requires up skilling of FCS personnel working in collaboration with relevant stakeholders.



## **CONVICTED AND REMAND INMATES**

nder our custody are two major categories of inmates. Convicted Inmates are classified as those that are sentenced by Court, whilst those awaiting trial and are yet to be sentenced are classified as Remand Inmates.

The other categories of inmates in our custody are Civil Inmates who are mainly referred to as debtors, whilst Detainees are those referred to us by the Immigration Department for violating immigration laws.

A total comparative average number of convicted inmates, remandees, civil inmates and detainees in custody for 2018/2019 are shown in Table 1 below.

An average of 1813 convicted inmates were in custody, from August 2018 to July 2019 was recorded compared to 1721 recorded in 2017-2018. The trend is indicative of the increase of offences committed during the reported financial year.

The number of convicted inmates increased by 5% in 2018/19 as compared to 11% in 2017-2018 and 13% in 2016-2017. Remand inmates recorded an increase of 21% in 2017 - 2018 as compared to 0.8% in 2018-2019.

#### TABLE 1 : CONVICTED, REMANDEES, CIVIL AND DETAINEES INMATES IN CUSTODY FOR 2018/2019

	Aug	Sept	Ост	Nov	DEC	Jan	Feb	Mar	Apr	May	Jun	Jul	AVERAGE
Convict	1768	1775	1799	1794	1805	1778	1800	1814	1828	1868	1856	1876	1813
Remand	594	602	610	545	543	663	653	706	666	609	615	541	612
CIVIL	13	18	14	14	12	15	13	14	3	8	7	4	11
DETAINEE	-	-	-	-	2	4	9	4	4	5	4	4	3
TOTAL													2439

Source: Fiji Corrections Service Database

#### TABLE 2 : INMATES IN CUSTODY COMPARISON : 2016-2017 TO 2018-2019

	2016-17	2017-18	2018-19
Convict	1500	1721	1813
Remand	480	607	612
CIVIL	6	8	11
DETAINEE	1	1	3

Source: Fiji Corrections Service Database

FIGURE 1: GRAPHICAL REPRESENTATION OF CONVICTED AND REMAND INMATES



## **GENDER REPRESENTATION**

he trend indicates a fluctuation of male and female inmates in custody for the reported months.

GE M/ FE To

Male inmates however, recorded a notable increase

of 11% in 2018/2019 compared to 8% in 2017/2018, while the numbers of female inmates increase from 83 to 106 in 2018–2019 an increase of 22%.

#### TABLE 3(A) : INMATES BY GENDER REPRESENTATION BY MONTHS

Gender	Aug	Sept	Ост	Nov	DEC	Jan	Feb	Mar	Apr	MAY	Jun	Jul	AVERAGE
MALE	2222	2292	2316	2253	2277	2356	2370	2247	2411	2389	2380	2330	2320
Female	153	103	107	100	103	97	102	109	96	101	102	97	106
Total	2375	2395	2423	2353	2380	2453	2472	2507	2507	2490	2482	2427	2439

#### TABLE 3(B) : INMATES BY GENDER COMPARISON: 2016-2017 TO 2018-2019

ENDER	2016-17	2017-18	2018-19
ALE	1555	2073	2320
EMALE	70	83	106
DTAL	L 1976		2439

Source: Fiji Corrections Service Database



### Figure 2: Graphical Representation of Gender comparison: 2016-2017 to 2018-2019

## AGE CATEGORIZATION

ge categorization together with the offence details allows reliable and effective classification and allocation of inmates under our care. Young inmates between the ages of 16yrs - 25yrs are classified as Star Class and are accommodated at the Nasinu Correction Centre.

Others are categorized as Ordinary Class while all female inmates are categorized as Women inmates. They are allocated to institutions appropriate for them to serve their sentences. The existence of the Central Allocation Board, allowed in-depth profiling of inmates personal, family background, risk analysis and personal welfare needs. This has become the platform for the effective allocation of inmates to various correction institutions within FCS. Sets out in Table 4(A) below are the categorization

### of age by months

Table 4(B) below, it shows that the Age category from 21-35 years, continued to dominate the prison population in 2018-2019. This is a vulnerable youth group, who could easily be enticed back into criminality after been discharged if they are not rendered with the right community intervention programs, general support from family members, key stakeholders and the public at large.

This category represented 41% of the total population in 2018-2019 which reduced by 8% as compared to 49% of total population in 2017-2018.

#### TABLE 4 (A): AGE CATEGORIZATION OF INMATES BY MONTHS 2018-2019

Age Aug Sept DEC MAR Jul AVERG. Ост Nov JAN FEB Apr MAY Jun 16-20 21-25 26-30 31-35 36-40 41-45 46-50 51-60 61-70 70+ MONTH ΤΟΤΑΙ Month Average 

Source: Fiji Corrections Service Database



FIGURE 3: GRAPHICAL AVERAGE REPRESENTATION OF AGE CATEGORIZATION OF INMATES

Source: Fiji Corrections Service Database

TABLE 4(B) : AVERAGE AGE GROUP COMPARISON: 2016-2017 - 2018-2019

Age Group	2016-17	2017-18	2018-19
Between 16 – 20 years	158	200	225
Between 21- 25 years	366	435	483
Between 26 - 30 years	355	354	397
BETWEEN 31- 35 YEARS	288	318	330
BETWEEN 36 -40 YEARS	249	255	270
BETWEEN 41 - 45YEARS	199	209	231
Between 46 - 50 years	135	141	154
Between 51-60 years	143	197	216
Between 61 – 70 years	64	87	95
OVER 70 YEARS OF AGE	19	28	38
Total	1976	2156	2439

Source: Fiji Corrections Service Database

FIGURE 4: GRAPHICAL COMPARISON OF AVERAGE REPRESENTATION OF AGE CATEGORIZA TION OF INMATES

## RECIDIVISM

ecidivism is regarded as the tendency of a convicted criminal to re-offend. In line with the FCS standard guideline, an inmate is considered a recidivist when he/she is re-admitted within 24 months from his or her initial discharge date on a new offence.

On the contrary, an individual who is re-admitted within 24 months period from his or her initial discharge date on a pending case is not considered a recidivist.

We are mandated by Government to continuously aim to reduce recidivism. This has become a real challenge for us not only in identifying intervention programs within, but to initiate viable proactive strategies and options that will help reduce the likelihood of re-offending behavior patterns.

There was an increase of 33 in total recidivist of 60 recorded in 2018/2019 compared to 27 recorded in 2017/2018. The calculation provides us the total recidivism of 2.5% for 2018/2019.

	2016-17	2017-18	2018-19
NUMBER OF RECIDIVIST	72	27	60
Admission	1975	1178	1410
TOTAL NO. OF INMATES	1976	2344	2427
TOTAL INMATES DISCHARGE	790	1044	1383
TOTAL RECIDIVIST RATE	7.27%	1.49%	2.5%









## **SAFETY & SECURITY**

### SECURITY

Service. A well-defined and organized corrections security is essential to good order, discipline in all corrections contributing to a safer community. Improved infrastructural design and installation of Closed Circuit Television (CCTV) in all Institutions will strengthen efforts to effectively manage security and its associated risks within the FCS.

### **ESCAPES**

Point our escapes took place in 2018/2019, three at the Southern Division and one at the Western Division while none from the Northern and Central/Eastern Division as compared to three escapees in 2017/18 reporting period.

In 2018/2019, the nine escapes incident took place inside and one outside the work parties compared to the three escape incidents in 2017/2018, all escaped from inside the Institutions.

#### TABLE 9: NUMBER OF ESCAPE INCIDENTS BY DIVISION FOR 2018/2019

DIVISION	Aug - Oct 2018	Nov 2018 - Jan 2019	FEB 2019 - Apr 2019	May 2019 - July 2019	TOTAL
Central / Eastern					
Southern	1	1	1		3
Western				1	1
Northern					
Total	1	1	1	1	4

Source: Fiji Corrections Service Database

#### TABLE 10(A): Escape incidents and number of inmates involved

DIVISION	Aug - Oct 2018	Nov 2018 - Jan 2019	FEB 2019 - Apr 2019	May 2019 - July 2019	TOTAL
Central / Eastern					
Southern	1	7	1		9
Western				1	1
Northern					
Total	1	7	1	1	10
Source: Fill Corrections Service Dat	ahasa				

Source: Fiji Corrections Service Database

#### TABLE 10(B) : ESCAPE INCIDENTS BY LOCATION

DIVISION	Aug - Oct 2018	Nov 2018 - Jan 2019	Feb 2019 - Apr 2019	May 2019 - July 2019	TOTAL
ESCAPE INSIDE PRISON	1	7	1		
ESCAPE OUTSIDE PRISON				1	9
Total	1	7	1	1	10

Source: Fiji Corrections Service Database

FIGURE 9: REPRESENTATION OF ESCAPE INCIDENTS BY DIVISIONS FOR 2017/2018 AND 2018/2019 1.0 0.8 0.6 0.4 0.2 Aug 🛾 Oct 2018 Nov 2018 🖬 🛓 🖿 2019 Feb 2019 Apr 2019 May 2019 - LE 2019 Southern Centra Eastern Northern Western Source: Fiji Corrections Service Database

FIGURE 10 (A): 2018/19 ESCAPE INCIDENTS AND NUMBER OF INMATES INVOLVED

Source: Fiji Corrections Service Database





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## **COMPLAINTS & GRIEVANCES**

Nations Standard for Treatment of Offenders, inmates are given the right to lodge any complain against officers, provided there is a breach of human rights or any other relevant issues that violate rights in any way.

We are mandated to minimize and further identify possible avenues and strategies to eliminate complaints against any correction officers, either from inmates or members of the public. Sets out in Table 11 are the number of complaints against correction officers for 2017/2018 as compared to 2018/2019.

Most of the complaints received during the reported year were made to the FICAC followed by complaints tendered to Courts. Complaints against staff were mostly centered on treatment of inmates and other matters that may affect good order and discipline of the institutions.

#### TABLE 11 : INMATES COMPLAINTS COMPARATIVE IN 2017/2018 TO 2018/2019

	2016-17	2017-18	2018-19
OFFICE OF THE OMBUDSMAN	-	-	-
FIJI HUMAN RIGHTS COMMISSION	3	3	13
PRIME MINISTER	1	-	-
COMMISSIONER OF CORRECTION	19	3	5
COMMISSIONER OF POLICE	1	-	1
FICAC	-	-	53
Court	1	5	23
TOTAL	24	15	95





Source: Fiji Corrections Service Database

## **UNTOWARD INCIDENTS & CONTRABANDS**

ntoward incidents or Prison disorder are unusual occurrences that compromise safety, good order and discipline in any correction Institution. The most common ones include hunger strike, disturbances, riots and prison assaults of three forms (Officer against prisoner, prisoner against prisoner and prisoner against staff).

Contrabands are unauthorized items that enter any correction Institution through illegal means. It poses imminent threat to the safety of other inmates, staff and overall security and good order in general. The most common type of contrabands smuggled into the Institutions are cell-phones and drugs (marijuana).

Generally, the availability of contraband contributes to a weakening of good governance within a prison and undermines

the aims of making a prison environment safe and secure. There are many means on how contraband items are being smuggled into the corrections institutions in Fiji. The most common means in Fiji are through visitors and also being thrown in from outside the Institutions. Cell phones represent the most concern in all our institutions. Inmates access these contraband items to; coordinate escapes, threaten or intimidate witnesses, orchestrate crimes such as gang activities, bribe corrections officers and create security breaches.

Other contrabands includes, hacksaw blades, sharp objects, pornographic materials and cigarettes of all kinds. These include items that can be used as a tool to assist their escape.

Set out in Table 12 are the numbers of untoward incident including contrabands for 2017/2018 and 2018/2019.

TABLE 12: UNTOWARD INCIDENT COMPARATIVE 2017/2018 AND 2018/2019

UNTOWARD INCIDENTS	2016-17	2017-18	2018-19
Assault Incidents	42	56	38
Hunger Strike	42	22	9
Death	5	10	14
Contraband	149	198	184



Source: Fiji Corrections Service Database

# **CLOSED CIRCUIT TELEVISION (CCTV)**

The installation of CCTV in all correction institutions play a key role in the rapid detection of contraband items, unusual occurrences and improve the surveillance of all activities conducted within. It also assist in minimizing prison escapes and encourage staff members to conduct their duties ethically.

With the 2018/2019 allocated budget of \$300,000, FCS was able to complete the following projects:

• Installation and Maintenance of CCTV, Control 2 Unit, Naboro;

- Installation and Maintenance of CCTV Maximum CC, Naboro;
- Installation and Maintenance of CCTV, Medium CC, Naboro;
- Installation and Maintenance of CCTV, Minimum CC, Naboro;
- Installation and Maintenance of CCTV, PRC, Naboro;
- Installation and Maintenance of CCTV, K9, Naboro;
- Installation and Maintenance of CCTV Wireless Camera for Ba CC Farm;
- Upgrade of equipments at MCR, Suva CC; and
- Installation of Walk Through detector at Lautoka Remand CC.

### SECURITY SUPPORT SERVICES

The Emergency Control Unit & K9 Unit acts as a supportive element to effective prison security and to continually maintain good order and discipline at all times. They are directly responsible for Institution and individual

searches, boundary patrols and prisoner escorts. Much of their daily activities are focused on security observation, emergency mock exercises and information gathering. A total of 62 Officers of all ranks, are members of the Unit.



## **CEMETERIES & BURIALS**

he FCS is responsible for managing cemeteries and maintaining burial grounds throughout Fiji. They include Suva, Nasinu, Vatuwaqa Lautoka (2), Levuka and Labasa Cemeteries. It also looks after the crematorium services at Vatuwaqa. Set out in Table 13 are the allocated budget comparison 2016/2017-2018/2019.

from 2017/2018. This budgetary allocation was largely used for the extension of few of the cemeteries and the continuous maintenance of burial grounds. Set out in Table 14 is the standard burial, cremation fees and total revenue collected in 2018/2019.

There was no increase in the budgetary allocation for 2018/2019

The reduction in the number of burials and reopen of graves from 2016/2017-2018/2019 greatly impacted the revenue collected which is also caused by the limited space available for burial.

### TABLE 13: CEMETERY BUDGET ALLOCATION 2016/17 TO 2018/2019

YEARS	2016-17	2017-18	2018-19
Budget	\$200,000	200,000	200,000
Source: Fiji Corrections Service Datak	ase		

Source. Tip Corrections Service Dutabase

#### TABLE 14: REVENUE COLLECTED FROM BURIAL AND RE-OPENING OF GRAVES FOR 2018/2019

Cemeteries	PRIVATE GRAVES	Re-open	Reserve	TOTAL REVENUE
Levuka	20			\$ 796.80
VATUWAQA	3	68	5	\$1,774.10
Suva	79	126	15	\$6,553.20
Labasa	52			\$1,898.00
Lautoka	362	-	1	\$13,286.00
Nasinu	1030	7		\$37,748.65
TOTAL REVENUE				\$62,056.75

Source: Fiji Corrections Service Database

#### TABLE 15: TOTAL REVENUE COMPARATIVE 2017/2018 TO 2018/2019

Years	2016-17	2017-18	2018-19
BURIAL REVENUE \$	56,234.10	\$63,664.00	\$62,056.75
Source: Fili Corrections Service Datab	1999		





## **REHABILITATION PROGRAMMES**

The revised Rehabilitation Framework provides the new direction for staff to prioritize the rehabilitation and treatment of offenders in a holistic and well synchronized manner using its identified phases as a guide to effectively implement its associated activities.

Inmates upon admission are required to undergo a thorough needs and risk analysis; by way of the Institutional Sentencing Board. The findings will later form the basis to determine the precise intervention programs each inmate has to undergo to ensure they are treated with the right rehabilitation programs.

The framework has four (4) phases, ensuring a holistic rehabilitation approach towards the successful re-integration of

 TABLE 16: Rehabilitation programs conducted in 2017/2018 to 2018/2019

	Aug	Sept	Ост	Nov	DEC	Jan	Feb	Mar	Apr	Мау	Jun	Jul	TOTAL
2017/2018	45	48	50	53	55	57	68	63	65	67	67	67	705
2018/2019	46	71	73	76	78	80	91	86	88	68	68	68	893
Source: Fiji Con	rrections S	ervice Date	abase										



inmates back to society.

From the table 16 below there has been an increase by 197 in the number of rehabilitation programs offered in 2018/19 as compared to 460 offered in 2017/2018. The increase in the number of programmes by 51% allowed for the review of the Rehabilitation Framework that adopted new programmes for short termers, solesolevaki as a re-entry programme and the review Policies to guide the implementation of the Framework.

Figure 13 below displays the graphical representation of the number of rehabilitation programmes conducted in 2017/2018 and 2018/2019.

#	PROGRAMS CONDUCTED	#	PROGRAMS CONDUCTED
1	Alpha	24	Solomon's Proverbs
2	ISPB	25	Spiritual One to One Counseling
3	Cognitive and Restructuring	26	GROUP SPIRITUAL THERAPY
4	Encounter Program	27	Restorative justice
5	GROUP COUNSELING	28	Solution Focused Therapy
6	LITERACY & NUMERACY	29	Anger Management
7	Positive Mental attitude	30	Life and Social Skills Enhance- ment
8	Purpose of Life	31	Abuse Program
9	Recovery	32	Cognitive Self Change
10	Sex Offence Program	33	Solution Focused Therapy
11	Culture	34	VIOLENT OFFENDER INTERVENTION PROGRAM
12	Spiritual Empowerment	35	Managing Emotion
13	STEP OUT STEP FREE	36	THINK FIRST
14	Alcohol and Substance Abuse	37	COUPLE COUNSELING
15	Sycamore Tree Program	38	FAMILY THERAPY
16	True Identity	39	PROBLEM SOLVING SKILLS
17	Basic Foot Drill	40	COUPLE COUNSELING
18	One to one Counseling	41	Family Counseling
19	Women In Development	42	VIOLENT OFFENDER INTERVENTION PROGRAM
20	Womanhood, Motherhood, Marriage	43	Cognitive Skills
21	Trauma Healing	44	MUSIC THERAPY
22	Solesolevaki – Re-entry program	45	FINANCIAL LITERACY

TABLE 17 : OFFERED REHABILITATION PROGRAMS CONDUCTED IN 2018/2010

Source: Fiji Corrections Service Database

 Figure 13:
 Graphical representation of the number of rehabilitation programmes conducted in 2017/2018 and 2018/2019.

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80 = 60 = 40 = 20 = *paset categorie categorie categorie categorie categorie* 

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## **EARLY RELEASE SCHEMES**

he Early Release Scheme provides an alternative to longer sentences in custody by conditionally releasing inmates back to society prior to his/her normal discharge date as per Court order. The main objective of the scheme is to allow smooth transition of inmates from a closed environment with strict rules and procedures to abide with, to one that is flexible in nature. This is also an avenue where continuous assessment is made on the ability of inmates to maintain good behavior and

a positive attitude under minimum supervision. Another benefit of the scheme is that it allows inmates to start reconnecting with family members whom they have lost touch with due to their incarceration.

This also allows time and opportunity to discuss programs to pursue to ensure successful re-integration of an inmate when finally released.

### **EARLY RELEASE FOR EMPLOYMENT**

The Commissioner under Correction Act Section 46(a) has the authority to release an inmate under the scheme, provided the inmate met the following minimum requirements to be eligible for early release: in relation to release under programs involving the performance of community work or paid employment;

- (i) the inmate shall have a low security classification; and
- (ii) the inmate has 12 months or less of his or her effective sentence to serve.

Inmates released under the scheme are those that have been accepted through a job placement for paid employment with a potential job provider. This is an avenue where inmates have a greater chance to alleviate crime cycle, live a better life, improve standard of living and become productive and responsible citizen.

The FCS managed to release 39 inmates for employment and they now continue in these job placements after their release from their respective Corrections Centers in the 2018/19 period.

DIVISION	2016-17 Achieved	2017-18 Achieved	2018-19 Achieved
Central / Eastern	07	02	13
Southern	01	0	8
Western	06	10	16
Northern	0	0	02
Total	14	12	39

#### TABLE 18 : EARLY RELEASE FOR EMPLOYMENT BY DIVISION







## **EARLY RELEASE FOR EDUCATION**

n relation to undertaking a course of education or instruction:

- (i) the prisoner shall have a low security classification;
- (ii) the prisoner has 12 months or less of his or her effective sentence to serve;
- (ii) the prisoner has been accepted to undertake and appropriate course of education or instruction.

Inmates released under this scheme are those that have been accepted to undertake courses in a tertiary and relevant approved Institution. Part of the agreement that forms the basis for approval is for family members to pay for all associated fees if a private student, or to provide copy of sponsorship letter if sponsored. This is an opportunity for the inmate to renew their efforts, establish knowledge and utilize its precepts to become effective and productive citizens in the future.

#### TABLE 19: EARLY RELEASE FOR EDUCATION BY DIVISION

DIVISION	2016-17 Achieved	2017-18 Achieved	2018-19 Achieved
Central / Eastern	07	04	02
Southern	01	0	02
Western	04	0	0
Northern	01	0	0
Total	13	04	04

Source: Fiji Corrections Service Database



FIGURE 15: SETS OUT THE NUMBER OF INMATES RELEASED FOR EDUCATION BY DIVISION



## **EARLY RELEASE SCHEMES**

### **COMMUNITY WORK**

**E** arly release schemes aims to assist in the rehabilitation of prisoners and provides opportunities for prisoners to re-enter society through their performance of Community Work. They are released under the scheme to serve their community under the strict supervision of the Church, Community Leaders and Institutions. The number of inmates released for Community Work in 2018/2019 was 83 compared to 80 in 2017/2018. The execution of our reviewed Rehabilitation Framework and the setting up of Rehabilitation structures in all the Division will have some impact on this strategy. These includes the recruitment of Divisional Psychologists to assist in the proper assessment of inmates before they are qualified to be released.

#### TABLE 20 : INMATES RELEASED ON COMMUNITY WORK BY DIVISION

DIVISION	2016-17 Achieved	2017-18 Achieved	2018-19 Achieved
Central / Eastern	34	38	16
Southern	04	09	23
Western	20	28	14
Northern	06	05	30
Total	64	80	83







### **SHORT TERM RELEASE**

I nmates are released into the care and supervision of traditional chiefs or community or family leaders for the purpose of helping them acclimatize to the new environment before they are released for good. This may also include being released to attend certain family activities or gatherings. This helps them reconnect with family and friends. Inmates are conditionally released to family members for a period of seven to 14 days.

The release of inmates on short term basis through the Solesolevaki programme impacted on the number achievement of this strategy. Inmates undergoing this program were given the opportunity to prepare themselves prior to their full release. There were 26 Short Term Releases approved during this period.

#### TABLE 21: SHORT TERM RELEASES ACHIEVEMENT BY DIVISION

DIVISION	2016-17 Achieved	2017-18 Achieved	2018-19 Achieved
Central / Eastern	04	12	10
Southern	09	10	09
WESTERN	11	10	01
Northern	07	02	06
Total	31	34	26





## **EARLY RELEASE SCHEMES**

### WEEKEND RELEASE

nmates released on weekends serve a similar purpose of other early releases, which is to continually foster stronger family bonds. One must never lose sight of the importance of family in the rehabilitation process. for short term and community work. Inmates are conditionally released to close family members on Fridays at 1600hr in the afternoon and must be brought back by his/her family members on Sundays before 1600hr the same week. Set out in Table 22 are the comparison number of inmates released on weekends by Division for 2016/17 - 2018/2019.

This particular scheme is a pre-requisite to an inmate's eligibility

TABLE 22 : INMATES WEEKEND RELEAS
-----------------------------------

DIVISION	2016-17 Achieved	2017-18 Achieved	2018-19 Achieved
Central / Eastern	01	20	01
Southern	-	03	-
Western	08	15	-
Northern	-	02	01
Total	09	40	02







## JOB PLACEMENT

ob Placement is offered to eligible convicted inmates who are consistent and have successfully completed all phases of the rehabilitation framework. In-depth assessments are further made to determine the right candidate for job placement. Job providers by way of agreement will coordinate with FCS on the condition of employment and necessary security arrangement. Inmates will be released to his/her employer in the morning to attend to work and back to the institution after work. This is an opportunity for inmates to learn new talents, develop their skills and become productive when fully discharged. Inmates are paid with stipends as agreed between the employer and FCS. Set out in Table 23 below is our achievement by Division for 2018/2019.

#### TABLE 23 : JOB PLACEMENT ACHIEVEMENT BY DIVISION

DIVISION	2016-17 Achieved	2017-18 Achieved	2018-19 Achieved
Central / Eastern	10	06	01
Southern	00	00	00
Western	05	05	00
Northern	00	00	00
Total	15	11	01







## **POVERTY ALLEVIATION PROGRAM (PAP)**

his is another avenue within the rehabilitation framework that inmates could conditionally have access to. A total of \$100,000 was allocated for the program. The program initially provides inmates who meet a certain criteria with a \$1,000 grant to start their own business of their choice upon discharge.

However, the PAP Policy was reviewed during the year:

- To set out the criteria and establish clear guidelines for inmates assessment to help qualify them for PAP assistance, keeping in mind the proper utilization of the fund;
- To enlarge the scope of assistance to offenders based on substantive evidence, analysis, assessments and feasibility studies on large scale commercial fishing and farming of offenders from our maritime islands;
- Incorporate businesses to become successful

entrepreneurs after going through relevant rehabilitation and up skilling programs whilst in Correction Centres;

- Promotes sustainable livelihood for ex-offenders once they are released from Correctional Institutions and induce self-reliance and empower ex-offenders to become law abiding and responsible citizens of our nation; and
- To contribute significantly to our aim in reducing the number of recidivists.

The grant was increased from \$1,000 to a maximum of \$5,000 depending on the nature of the project and the outcome of the feasibility studies conducted. This is to ensure that ex-offenders fully benefit from the scheme and the assistance provided successfully assists them in their small business. The total PAP applications requested for the past three years is shown in Table 24 below.

/ED

#### TABLE 24 : PAP APPLICATIONS AND NUMBER APPROVED

	2016-17		2017-18		2018-19	
	Application Received	Approved	Application Received	Approved	Application Received	Approv
PAP Applications	60	13	60	37	78	30



# YELLOW RIBBON PROJECT (YRP)

The Yellow Ribbon Project is a platform for educating the communities and the public on roles and responsibilities in regards to taking ownership of ex-offenders once they complete their sentences and return to their own communities. It continues to be the flagship of the FCS rehabilitation drive for the successful reintegration of convicted prisoners back to their families, community and the Vanua. This flagship also aligning

with FCS Approved Output three: Effective Rehabilitation Services. Table 25(A) sets out the allocated budget for YRP from 2016/2017 to 2018/19.

The ACP 2017/2018 requires the FCS to conduct 150 Yellow Ribbon Awareness as compared to 108 in the ACP 2018/2019. Sets out in Table 26 below are our achievement by Division.

#### TABLE 25(A) : YRP APPROVED BUDGET FROM 2016/2017 TO 2018/2019

Years	2016-17	2017-18	2018-19	
YRP BUDGET	\$200,000.00	\$200,000.00	\$200,000.00	
Source: Fiji Corrections Service Database				

#### TABLE 25(B) : YRP COMPARATIVE PROGRAMME FOR 2017/2018 AND 2018/2019

YEARS	2017-18	2018-19
YRP LAUNCH/SYMPOSIUM	04	04
FUN RUN/WALK	01	01
Community Awareness	180	192
COMMUNITY AWARENESS	180	192

Source: Fiji Corrections Service Database

#### TABLE 26: YRP COMPARATIVE PROGRAMMES FOR 2016/2017 - 2018/2019

DIVISION / UNIT	2016-17 Achieved	2017-18 Achieved	2018-19 Achieved
Central / Eastern	67	30	22
Southern	51	15	18
Western	53	35	10
Northern	42	32	22
Chaplain	39	08	22
YRP COORDINATOR	51	60	50
TOTAL	293	180	144

Source: Fiji Corrections Service Database





FIGURE 20 : GRAPHICAL REPRESENTATION ON YRP PROGRAMMES

# YELLOW RIBBON PROJECT (YRP)

### **COMMUNITY OUTREACH PROGRAMS**

hilst the impact of crime committed may continue to impinge on victims and the community, the FCS on the other hand continues to be vocal on the need for members of the public to change attitudes in order to remove the stigma associated with being incarcerated. With the support

Out of the 208 Community Awareness programs conducted, 70 were carried out in villages. Awareness programs were also conducted in villages in Tailevu/Lau prior to the commencement of a symposium.

CABLE 27: YRP AWARENESS PRO	GRAMME BY TARGETED GROUP
-----------------------------	--------------------------

Target Group	2016-17 Achieved	2017-18 Achieved	2018-19 Achieved
School	25	10	02
Church	27	26	30
VILLAGE	98	80	70
PROVINCE	18	12	10
TIKINA	22	24	14
Settlement	17	14	38
Suburb	78	70	40
FUNCTIONS/ACTIVITIES	8	6	04
Total	293	245	208

Source: Fiji Corrections Service Database

of the Government, the FCS will continue to fulfill its mission of ensuring better lives for offenders after incarceration.

This can only be fully realized through genuine and sustainable community support and action. Set out in Table 27 above are the breakdown of locations and target groups visited during the year. Similar events were also held in villages from Naitasiri, Tailevu, Nadroga, Navosa, and Ra including those in Vanua Levu particularly during handing over of inmates upon their discharge.

### YELLOW RIBBON WALK

s part of the Yellow Ribbon Programme is the Yellow Ribbon Walk that is conducted yearly at a time and venue determined in the FCS 2018/19 Annual Corporate Plan. The walk was successful as more than 400 supporters of all ages,

came out to support the YRP Walk which also coincides with the launch of the 'Sow A Seed Project'. Supervisors and Officers in Command provide the names of special stage inmates in their institution who will then be shortlisted to be part of the walk.



## **PROJECT SOW A SEED**

n line with the YRP's objective of rehabilitation, a new YRP project called 'Project Sow A Seed' was also launched. The yearly organized YRP walk-through Suva area also coincided with launching of this new project.

This program aims to help imprisoned youths and 1st time offenders between the ages of 17–25 years of age through mentoring. A total of 11 candidates were selected and (8) successfully completed the Sow A Seed program during this period 2018 / 2019.



### **CARE NETWORK**

e have taken another proactive measure in our Yellow Ribbon Project campaign aimed towards the successful re-integration of ex-offenders back into society, with the implementation of the CARE Network.

The Community Awareness and Rehabilitation of Ex-offenders (CARE) Network program is now being piloted in Rewa, Serua, Tailevu and Namosi in the form of symposium with the formation of a committee to improve the effectiveness of ex-offenders' rehabilitation in the community. The proper facilitation of the reintegration process should also be determined by the acceptance of the Vanua.

Its main target is to have a concerted and coordinated approach towards supporting rehabilitation and reintegration of exoffenders back into society. It also ensures that the CARE Network is initiated from day one of when an offender is incarcerated until the day of their release. The involvement of mentors, families, relatives, stakeholders and faith- based organization is crucial for inmates' survival in the community.





## **IMPROVED INFRASTRUCTURE**

### GENERAL

The main FCS Project Unit is responsible for the implementations of its Infrastructure Development Plan through effective Project Management. These involve conceptualization of design, documentations (drawing and estimates), tender and contract, documentations, construction management, reporting and monitoring in accordance with the Fiji Standard Form of Building Contract, Drawing and Specifications.

All capital projects earmarked for each year are part of the FCS Infrastructure Development Plan through public sector investment in infrastructure and the Commissioners Intent. FCS managed to utilize 100% of its capital projects budget in 2018/19 compared to73% in 2017/2018.

#	Project	Budget	Contract Cost	Contractor	Re- marks
		\$500,000.00 VIRED \$142,502.00 REVISED \$642,502.00	Suva-Domain Government Quarters 69 Grade IV-\$51,350.00	Chands Mega Home	100%
			NABORO QUARTERS NO. C 1X6-\$141,750.00	Chands Mega Home	100%
			Naboro Quarters No. D 1x6-\$140,750.00	Chands Mega Home	100%
	11		Naboro Quarters No. E 1x4-\$90,450.00	Chands Mega Home	100%
1	Upgrade & Maintenance of Institu- tional Staff Quarters		Lautoka Quarters No. 208 & 208A Grade VI & Abulution Block-\$50,440.00	Chands Mega Home	100%
			TAVEUNI 1X5 QUARTERS-\$83,104.71	FCS Engineers	100%
			Levuka 1x4 Quarters-\$72,221.66	FCS Engineers	100%
			TOTAL CONTRACT COST - \$630,066.37		
			Security Entrance-\$53,200.00	Chands Mega Home	100%
			Staff Building-\$84,000.00	Chands Mega Home	100%
		GRADE & MAINTENANCE OF INSTITU- TIONAL BUILDING \$579,175.00 REVISED \$579,175.00	Administration Block-\$49,100.00	Chands Mega Home	100%
2	TIONAL		Bakery-\$50,400.00	Chands Mega Home	100%
	BUILDING		Cell Block AB-\$140,400.00	Chands Mega Home	100%
			Cell Block CD-\$137,000.00	Chands Mega Home	100%
			Total Contract Cost-\$634,900.00		
3.	Construction of K9 Dog Unit	\$400,000.00	Labasa K9 Office-\$131,200.00	Savusavu Builders	100%
		\$250,000.00	Suva - \$58,264.12	Power Electric	100%
4.	Electrical Upgrade Works		Nasinu - \$74,713.03	Power Electric	100%
			Total Contract Cost - \$132,977.15		
5.	Institutional Boundary Fence	\$600,000.00	Lautoka - \$551,031.40	FCS Engineers	100%
6.	Civil Works	\$2,500,000.00	Medium CC - Slope Stabilization - \$1,992,732.45	HOT SPRING HIRE SERVICES	100%
7.	Upgrade of Public Cemeteries	\$400,000.00	Suva Cemetery - \$545,918.31	Hot Spring Hire Services	100%
8.	Construction of Visiting Room	\$100,000.00	Visiting Room - Lautoka Remand - \$98,170.58	Best Engineering Services	100%
9.	Construction of Training Classroom	\$120,000.00	Classroom - Naboro Training Academy - \$108,500.00	Chands Mega Home	100%
	Demolition of Suva Main Block		Suva Main Cell Block - Suva CC \$33,500.00	How Connico Hunn Con	1.0.0%
10.		\$650,000.00	Total Contract Cost - \$732,234.11	HOT SPRING HIRE SERVICES	100%
11.	Supervisor Northern Division Office at Labasa Corrections Centre	\$100,000 VIRED \$25,500 REVISED = \$125,500	SND Office - Prep Work- \$136,795.00	Orton Architects	100%

TABLE 28 : CAPITAL PROJECTS BUDGETED IN 2018/2019

## **IMPROVED INFRASTRUCTURE**

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## **IMPROVED INFRASTRUCTURE PICTORIAL**













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Fiji Corrections Service 2018 - 2019 Annual Report


# **IMPROVED CORRECTIONS ENTERPRISE**

#### GENERAL

he FCS under the New Correction Act 2006 established the Correction Enterprise, as a scheme aimed at providing inmates with relevant skills through vocational training to enhance their opportunity to find work after being discharged. A sum of \$561.069.44 was remitted back to the Ministry of Finance in 2018/2019 in comparison to \$509,223.81 in 2017/2018.

#### **TMA Revenue**

here has been an increase of 16% in total revenue recorded from Small Business Units' sales in 2018/2019 as compared 11% in 2017/2018 total sales. Set out in Table 29 the total revenue collected from each business units in 2018/2019.

TABLE 20	· ENTERPRISES	<b>REVENUE COME</b>	ARATIVE: 2016/201	7 - 2018/2010

SBU	2016/2017 Total Revenue	SALES DISTRIBUTION	2017/2018 Total Revenue	SALES DISTRIBUTION	2018/2019 Total Revenue	SALES DISTRIBUTION
BAKERY	\$200,642.11	12%	\$ 299,112.85	20%	\$ 281,479.36	16%
CROPS/VEGETABLES	\$124,059.91	7%	\$ 57,377.70	4%	\$ 107,765.40	6%
JOINERY	\$112,247.00	7%	\$ 80,815.24	5%	\$81,603.22	5%
PIGGERY	\$442,028.34	26%	\$ 343,510.87	23%	\$ 425,522.00	24%
Poultry	\$431,003.40	26%	\$ 456,919.56	31%	\$478,006.52	27%
TAILOR	\$366,527.19	22%	\$ 249,453.92	17%	\$ 371,301.20	21%
Total	\$1,676,507.95	100%	\$ 1,487,190.14	100%	\$ 1,745,676.70	100%

Source: Fiji Corrections Service Database



FIGURE 21: GRAPHICALLY REPRESENTS SALES COMPARISON FOR 2016/17- 2018/19

Source: Fiji Corrections Service Database

# **IMPROVED CORRECTIONS ENTERPRISE**

#### **CANE CUTTING REVENUE**

here has been an increase in total revenue by \$83, 422.15 recorded from this Sugar Cane Cutting Business in 2018/2019.

#### TABLE 30 : SUGARCANE REVENUE COMPARATIVE: 2016/17 - 2018/19

Institutions	2016/2017 Revenue	2017/2018 Revenue	2018/2019 Revenue
BA CC	\$ 39,066.50	\$27,823.97	\$39,581.10
LAUTOKA CC	\$ 69,344.61	\$50,176.31	\$75,914.95
LABASA CC	\$ 105,409.34	\$ 61,166.08	\$73,116.40
Rakiraki CC	\$ -	\$ 26,870.54	\$48,532.60
TAVUA	\$ -	\$ -	\$12, 314.00
Total	\$213,820.45	\$166,036.90	\$249.459.05

Source: Fiji Corrections Service Database



FIGURE 22: GRAPHICALLY REPRESENTS CANE CUTTING REVENUE COMPARISON FOR 2016/17 - 2018/19

Source: Fiji Corrections Service Database





#### **IMPROVED CORRECTIONS ENTERPRISE PICTORIAL**













Fiji Corrections Service 2018 - 2019 Annual Report



# **IMPROVED CORPORATE SERVICES**

#### GENERAL

The Corporate Service Division of the FCS is responsible for the overall Finance, Logistics, Administrative, Health and well-being for all staff. It is also responsible for Human Resource recruitment and selection of individual who wish to join the FCS.

Staff established approved posts remained at 963 and it is always prudent to the Human Resource staff to maintain the turnaround time to administer requests and quires by internal and external customers.

During this financial year, there were a total of 134 new recruits that passed out from the two (2/18 & 1/19) Basic Recruitment Course conducted (77) April and (57) May 2019 respectively. This 165 vacant post was also subject to trade-off in order to create six new civilian posts of Counselors, Psychologists and Nurses.

#### **STAFF ESTABLISHMENT**





TABLE 32 : LOCAL COURSES, CONFERENCES AND WORKSHOPS

Srl. No	Workshop / Course	No. of Pers Completed	DURATION
1	BASIC RECRUIT COURSE 2/18	77	14 WEEKS
2	BASIC RECRUIT COURSE 1/19	57	14 WEEKS
3	BASIC INSTRUCTORS COURSE	24	4 WEEKS
4	BASIC PHYSICAL TRAINING INSTRUCTORS COURSE	24	3 WEEKS
5	COC Leadership Promotion Course 2/18	27	4 WEEKS
6	CCO/ASC PROMOTION COURSE	17	8 WEEKS
7	CCO/ASC PROMOTION COURSE	13	8 weeks
8	BASIC ADMINISTRATION COURSE	23	2 WEEKS
9	COB/COA Leadership Promotion Course	20	4 WEEKS
10	COC LEADERSHIP PROMOTION COURSE 1/19	17	4 WEEKS
11	COC Leadership Promotion Course 2/19	19	4 WEEKS

Source: Fiji Corrections Service Database

# **IMPROVED CORPORATE SERVICES**

#### **TRAINING & DEVELOPMENT**

CS benefited from the insights gathered mostly on managing risk in a contemporary corrections system, infrastructure design, modern security equipment's and the use of technology for the effective rehabilitation of inmates.

#### TABLE 33 : COMMISSIONER'S COURSES FOR 2018-2019

#	Courses	NUMBER OF PARTICIPANTS					
		2016-17	2017-18	2018-19			
1.	REVIEW OF FCS LEGISLATIONS	47	232	270			
2.	Orderly Process	43	380	400			
3.	Leadership Forum	76	166	175			
4.	BUDGET WORKSHOP	51	30	35			

Source: Fiji Corrections Service Database



FIGURE 24: GRAPHICALLY REPRESENTS OF COMMISSIONER'S WORKSHOPS FOR 2016/17 - 2018/19

Source: Fiji Corrections Service Database

TABLE 34: OVERSEAS COURSES, CONFERENCES & WORKSHOPS

COURSE/WORKSHOP/CONFERENCE	NAME OF OFFICERS	DURATION	DATE	Country
Malaysian Technical Cooperation Programme – Food Safety Inspec- tion and Certification Services of DVS	Mr Josaia RAYAWA	12 DAYS	19 - 30 Aug 2019	Malaysia
Malaysian Technical Cooperation Programme – Mixed Development Projects Sharing Success Stories and Best Practices	Mr Toması KUBUNAVANUA	10 DAYS	29 Jul - 07 Aug 2019	Malaysia
Singapore / Turkey Joint Training Programme – SME Development and Entrepreneurship	Mr Sachin GOUNDAR	05 DAYS	8 - 12 Jul 2019	Singapore
Training Course on Fish Seed Production and Feed Development for Developing Countries Project Description	Mr Keni TAUSASA	01 MONTH	22 Aug - 20 Sep 2019	China
Singapore / Turkey Joint Training Programme – Seminar on Live- stock and Poultry Breeding and Raising for Development countries	Mr Inosi MARAI	16 days	30 Aug - 26 Sep 2019	Singapore

Source: Fiji Corrections Service Database



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File: 576

11 February 2021

The Honourable Alyaz Sayed-Khaiyum Minister for Justice Level 7 Suvavou House SUVA

Dear Honourable Sayed-Khaiyum

FIJI CORRECTIONS SERVICE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2019

The audited financial statements for Fiji Corrections Service for the year ended 31 July 2019 together with my audit report on them are enclosed.

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

Yours sincerely

Ajay Nand AUDITOR-GENERAL

cc Commander Prancis Kean. The Commissioner Fijl Correctious Service

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#### FIJI CORRECTIONS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2019

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#### OFFICE OF THE AUDITOR GENERAL

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#### INDEPENDENT AUDITOR'S REPORT

To the Minister for Justice

#### Report on the Audit of the Financial Statements

#### Opinion

I have audited the financial statements of Fiji Corrections Service, which comprise Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses, Trust Fund Account Statement of Receipts and Payments, Consolidated TMA Manufacturing Account, Consolidated TMA Trading Account, Consolidated TMA Profit and Loss Statement and Consolidated TMA Balance Sheet, for the financial year ended 31 July 2019, and notes to the financial statements, including a summary of significant accounting policies.

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

#### Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the 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 matters:

- Note 6 of the financial statements provides a brief description for the purpose of the Prisoners Cash Trust Fund Account. As at the date of my audit report, the Fiji Corrections Service was still in the process of updating the beneficiaries listing prior to 2015 which details the actual cash earned by the prisoners during incarceration.
- 2. Internal controls over procurement, payments and revenue were generally found to be weak. This is in respect of the improper usage of the operating trust fund account, non receipt of the direct deposits, unsigned cash analysis sheets, delay in banking and using more than one receipt book to record revenue received on consecutive days. These internal controls weakness, if not addressed on a monthly basis, may result in material misstatements and possible financial losses in the future.

My opinion is not modified in respect of these matters.

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

The management are responsible for the preparation of the financial statements in accordance with the Financial Management Act 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 Department's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISA, I exercise professional judgement and maintain professional skepticism 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 Fiji Corrections Service's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management of Fiji Corrections Service.

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.

Ajay Nand AUDITOR-GENERAL



Suva, Fiji 11 February 2021

#### FIJI CORRECTIONS SERVICE

MANAGEMENT CERTIFICATE FOR THE YEAR ENDED 31 JULY 2019

We certify that these financial statements:

- fairly reflect the financial operations and performance of the Fiji Corrections Service for the year ended 31 July 2019; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004, Finance Instructions 2010 and Finance (Amendment) Instructions 2016.

Commander Francis Kean Commissioner of Corrections Service

Date: 08/1/2011

Ms. Helen Koi Senior Accounts Officer

Date: 05/02/2024

# STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 JULY 2019

	Note	2019 (\$)	2018 (\$)
RECEIPTS			
State Revenue Burial Fees Miscellaneous Fee Total State Revenue	3(a) 3(b)	63,313 46,870 110,183	59,216 298,463 357,679
Agency Revenue Reimbursement and recoveries Commission Total Agency Revenue			44,220 780 <b>45,0</b> 00
TOTAL RECEIPTS		110,668	402,679
EXPENDITURE ^			
Established Staff , Government Wage Earners Travel & Communication Maintenance & Operations Purchase of Goods & Services Operating Grants and Transfers Special Expenditure Total Operating Expenditure Capital Construction Capital Purchase	3(c) 3(d) 3(e) 3(f) 3(g) 3(h)	18,353,179 17,085 885,844 2,525,628 5,609,799 12,885 445,989 27,850,409 5,403,436 567,698	17,740,596 16,812 709,128 2,421,163 4,915,743 9,940 645,448 26,458,830 3,540,439 486,302
Capital Furchase Total Capital Expenditure	5(n)	5,971,134	486,302
Value Added Tax		1,342,953	1,070,049
TOTAL EXPENDITURE		35,164,496	31,555,620

#### FIJI CORRECTIONS SERVICE

#### APPROPRIATION STATEMENT FOR THE YEAR ENDED 31 JULY 2019

SEG	Item	Budget Estimate	Appropriation Changes Note 4	Revised Estimate a	Actual Expenditure b	Carry Over	Lapsed Appropriatio (a-b) Note 5
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Established Staff	24,249,368	(2,958,842)	21,290,526	18,353,179		2,937,347
2	Government Wage Earners	34,656		34,656	17,085		17,57
3	Travel and Communications	640,670	258,000	898,670	885,844		12,82.
4	Maintenance & Operations	2,223,000	428,325	2,651,325	2,525,628		125,697
5	Purchase of Goods and Services	4,096,232	1,851,720	5,947,952	5,609,799		338,15
6	Operating Grants and Transfers	46,260		46,260	12,885		33,375
7	Special Expenditures	605,650		605,650	445,989		159,66*
	Total Operating Expenditure	31,895,836	(420,797)	31,475,039	27,850,409		3,624,63
	Capital Expenditure						
8	Capital Construction	7,170,000	178,475	7,348,475	5,403,436		1,945,039
9	Capital Purchases	675,000		675,000	567,698		107,30
	Total Capital Expenditure	7,845,000	178,475	8,023,475	5,971,134		2,052,341
13	Value Added Tax	1,386,864	242,322	1,629,186	1,342,953		286,23
	TOTAL EXPENDITURE	41,127,700	an	41,127,700	35,164,496		5,963,20

SEMPER RESTITUENS

#### FIJI CORRECTIONS SERVICE

#### STATEMENT OF LOSSES FOR THE YEAR ENDED 31 JULY 2019

#### Loss of Money

There was no loss of money recorded for the year ended 31 July 2019.

#### Loss of Revenue

There was no loss of revenue recorded for the year ended 31 July 2019.

#### Loss (other than money)

There was no reported loss (other than money) recorded for the year ended 31 July 2019. The Board of Survey was conducted by the Department and the following items worth \$1,158,271 were recommended for write off:

Category	Amount (S)
Office Equipment	106,781
Furniture	20,499
Computer Equipment	61,753
Others	969,238
Total	1,158,271

The Permanent Secretary of the Ministry of Economy approved the write off of the unserviceable assets reported in the Board of Survey report.

#### Loss of Assets (Livestock)

There was loss of livestock resulted from death of pigs and chickens for the year ended 31 July 2019. These deaths were generally caused by sickness, dog attacks, old age and injury from fights.

Description	Cost (\$)
Pigs	1,528
Chickens	13,762
Total	15,290

#### FIJI CORRECTIONS SERVICE

# PRISONERS CASH TRUST FUND - STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 JULY 2019

	Note	2019 (\$)	2018 (\$)
RECEIPTS			
Prisoner's cash Job placement Sale of Art gallery Sugar cane harvesting Commercial wages Total Receipts		13,434 3,360 34,559 293,341 3,633 348,327	27,969 7,399 14,730 173,861 1,758 225,717
PAYMENTS Return of Prisoner's cash Job placement Art gallery Sugar cane harvesting Total Payments		99,393 3,355 2,880 72,375 178,003	81,042 558 3,320 34,654 <b>119,57</b> 4
Net Surplus		170,324	106,143
Balance as at 1 August		767,466	661,323
Closing Balance as at 31 July 2019	6	937,790	767,466

Semper Restituens

#### FIJI CORRECTIONS SERVICE

#### CONSOLIDATED TMA - MANUFACTURING ACCOUNT FOR THE YEAR ENDED 31 JULY 2019

No	ote 2019 (\$)	2018 (\$)
Opening Raw Materials	72,841	44,019
Add: Purchases	999,923	882,043
·	1,072,764	926,062
Less: Closing Raw materials	78,611	72,841
Raw Materials Used	994,153	853,221
Add: Opening Work In Progress	357,243	95,424
Add: Direct Cost - Labour	31,399	31,423
Less: Closing Work in Progress	14,269	357,243
Cost of Manufactured Goods Transferred to Trading Account	1,368,526	622,825

(Manufacturing Account for each business units refer note 7)

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# **AUDITED FINANCIAL STATEMENT**

#### FIJI CORRECTIONS SERVICE

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#### CONSOLIDATED TMA – TRADING ACCOUNT FOR THE YEAR ENDED 31 JULY 2019

	Note	2019 (\$)	2018 (S)
Sales Total Sales		1,745,677 1,745,677	1,487,190
Opening Stock		17,570	354,541
Add: Cost of Manufactured Goods transferred from Manufacturing Account		1,368,526	622,825
Less: Closing Stock of Finished Goods		423,365	17,570
Cost of Goods Sold		962,731	959,796
Gross Profit transferred to Profit & Loss Account		782,946	527,394

(Trading Account for each business units refer note 7)

Semper Restituens

#### FIJI CORRECTIONS SERVICE

#### CONSOLIDATED TMA – PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31 JULY 2019

	2019 (\$)	2018 (\$)
INCOME		
Gross Profit transferred from Trading Account	782,946	527,394
Total Income	782,946	527,394
EXPENDITURE		
Maintenance and Operations	157,109	74,303
Total Payments	157,109	74,303
Net Profit	625,837	453,091

(Profit and Loss Account for each business units refer note 7)

#### FIJI CORRECTIONS SERVICE

#### CONSOLIDATED TMA – BALANCE SHEET AS AT 31 JULY 2019

	0010	0010
	2019	2018
	(\$)	-(\$)
CURRENT ASSETS		
Cash at Bank	747,469	702,424
Raw Materials	78,611	72,841
Works in Progress	14,269	357,243
Finished Goods	423,364	17,570
VAT Receivable	15,741	8,064
TOTAL ASSETS	1,279,454	1,158,142
CURRENT LIABILITY		
Deferred income	4,700	-
NET ASSETS	1,274,754	1,158,142
-		
EQUITY		
TMA Surplus transferred to Consolidated Fund	(502,328)	6,896
TMA Accumulated Surplus	1,151,245	698,155
Net Profit	625,837	453,091
NET EQUITY	1,274,754	1,158,142
THE STORE	x,27 x,754	4,4,00,174

SEMPER RESTITUENS

#### FIJI CORRECTIONS SERVICE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2019

#### NOTE 1: REPORTING ENTITY

The Fiji Corrections Service [FCS] is responsible for properly and safely detaining and rehabilitating persons sentenced to a term of imprisonment or placed on remand pending trial by the courts at its correctional centres.

The FCS upholds Government's obligation to meet international standards and best practices in its custody of inmates. One of its main responsibilities is to reduce overcrowding in correction centres to ensure that the human dignity of all inmates is respected.

#### NOTE 2: STATEMENT OF ACCOUNTING POLICIES

#### Basis of Accounting / Presentation

In accordance with Government accounting policies, the financial statements of the Fiji Corrections Service is 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 requirements of Section 71 (1) of the Finance Instruction 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trading and Manufacturing Accounts.

#### (b) Revenue Recognition

Revenue is recognised when cash is actually received by the Department.

#### (c) Accounting for Value Added Tax (VAT)

All income and expenses are VAT exclusive. The Fiji Corrections Service on a monthly basis takes out VAT output on total money received for expenditure from Ministry of Economy. 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 Expenditures relates to VAT input claimed on payments made to the suppliers and sub-contractors for expenses incurred and VAT payments to Fiji Revenue and Customs Services (FRCS). Actual amount paid to FRCS during the year represents the difference between VAT Output and VAT Input.

#### FIJI CORRECTIONS SERVICE

#### NOTES TO THE FINANCIAL STATEMENTS (CONT...) FOR THE YEAR ENDED 31 JULY 2018

#### NOTE 2: STATEMENT OF ACCOUNTING POLICIES (cont...)

#### (d) Comparative Figures

The financial year end for Government was changed from 31 December to 31 July in accordance with the Financial Management (Amendment) Act 2016.

The financial statements for the year ended 2018 and the financial statements for the year ended 2019 are both for a twelve months period.

#### NOTE 3: SIGNIFICANT VARIATIONS

- Burial fees increased by \$7,033 or 12% in 2019 compared to 2018 due to increase in burial and reopening of graves.
- b) Miscellaneous revenue decreased by \$250,513 or 84% in 2019 compared to 2018 due to a one off refund received from a supplier that was recorded in 2018.
- c) Travel and communication cost increased by \$176,716 or 25% due to the increase in court movements for inmates and deployment of staff during reshuffle of duties and postings. The cost of boat, air passages and allowances are facilitated from this allocation.
- d) Purchase of goods and services cost increased by \$694,056 or 14% due to the increase in the number of inmates being admitted into the institutions which has led to an incline in institutional operational costs such as rations consumption and inmates uniforms. This was also attributed by the purchase of uniforms for new recruits and procurement of OHS materials such as spraying chemicals for beddings.
- e) Operating grants and transfers cost increased by \$2,945 or 30% due to the increase in the number of inmates discharged resulting in the increase in stage gratuities released.
- f) Special expenditure cost decreased by \$199,459 or 31% in 2019 compared to 2018 due to the less number of applications received for the Poverty Alleviation programme. Also, in 2018 the Asian and Pacific Conference of Correctional Administrators was held.
- g) Capital construction cost increased by \$1,862,997 or 53% in 2019 compared to 2018 due to the new projects undertaken namely the construction of supervisors office, demolition of Suva main cell block and the slope stabilization works at Medium Corrections Centre.
- h) The capital purchases costs increased by \$81,396 or 17% due to replacement of chubb locks and purchase of office equipment.

#### NOTES TO THE FINANCIAL STATEMENTS (CONT...) FOR THE YEAR ENDED 31 JULY 2019

#### NOTE 4: APPROPRIATION MOVEMENTS

There was no redeployment of the Department's funds during the year. Other movements were made through virements as follows:

Virement No.	From	Amount (\$)	То	Amount (\$)	Approved By
V15001	SEG 8	\$ 142,501.00	SEG 8	\$ 142,501.00	PSE
V15002	SEG 8	\$ 418,863.92	SEG 8	\$ 418,863.92	PSE
V15003	SEG 8	\$ 738,591.28	SEG 8	\$ 738,591.28	PSE
FCS001	SEG 4	\$ 79,175.00	SEG 8	\$ 79,175.00	COMCOR
FCS002	SEG 4	\$ 25,500.00	SEG 8	\$ 25,500.00	COMCOR
FCS006	SEG 1	\$ 899,250.00	SEG 3	\$ 223,000.00	COMCOR
			SEG 4	\$ 27,000.00	
			SEG 5	\$ 575,000.00	
		102	SEG 13	\$ 74,250.00	
FCS007	SEG 1	\$ 309,580.00	SEG 4	\$ 286,000.00	COMCOR
			SEG 13	\$ 23,580.00	
FCS008	SEG 1	\$ 500,000.00	SEG 5	\$ 458,720.00	COMCOR
			SEG 13	\$ 41,280.00	
FCS010	SEG 1	\$ 221,270.00	SEG 4	\$ 40,000.00	COMCOR
	~		SEG 5	\$ 163,000.00	]
			SEG 13	\$ 18,270.00	
FCS011	SEG 1,	\$ 54,500.00	SEG 4	\$ 50,000.00	COMCOR
			SEG 13	\$ 4,500.00	
FCS012	SEG 1	\$ 463,250.00	SEG 4	\$ 50,000.00	COMCOR
			SEG 5	\$ 375,000.00	
		-	SEG 13	\$ 38,250.00	
FCS014	SEG 1	\$ 147,150.00	SEG 3	\$ 35,000.00	COMCOR
			SEG 4	\$ 60,000.00	
			SEG 5	\$ 40,000.00	
			SEG 13	\$ 12,150.00	
FCS015	SEG 1	\$ 261,600.00	SEG 5	\$ 240,000.00	COMCOR
			SEG 13	\$ 21,600.00	
FCS016	SEG 1	\$ 21,800.00	SEG 4	\$ 20,000.00	COMCOR
			SEG 13	\$ 1,800.00	
FCS017	SEG 1	\$ 80,442.00	SEG 8	\$ 73,800.00	COMCOR
			SEG 13	\$ 6,642.00	
		\$ 4,363,473.20		\$ 4,363,473.20	

#### FIJI CORRECTIONS SERVICE

#### NOTES TO THE FINANCIAL STATEMENTS (CONT...) FOR THE YEAR ENDED 31 JULY 2019

#### NOTE 5: SIGNIFICANT APPROPRIATION SAVINGS

Significant savings for the financial year ended 31 July 2019 are as follows:

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings
a)	Established staff	21,290,526	18,353,179	2,937,347	14
b)	Government wage earners	34,656	17,085	17,571	51
c)	Operating grants and transfers	46,260	12,885	33,375	72
d)	Special expenditures	605,650	445,989	159,661	26
e)	Capital construction	7,348,475	5,403,436	1,945,039	26
f)	Capital purchase	675,000	567,698	107,302	16

- a) The savings in established staff and government wage earners is due to the vacant positions resulting from resignations, non-renewal of contracts and retirement of officers.
- b) The savings in operating grants and transfers is due to payment depending on discharge of inmates.
- c) The savings in special expenditure was due to the reduction in applications for poverty alleviation programme as opposed to the numbers budgeted.
- d) The savings in capital construction is due to the delay in the tender process, vetting and finalization of contract documents and the weather condition which delayed the implementation of capital projects that were planned and budgeted for to be carried out during the year.
- e) The savings in capital purchase is due to the non-installation of the local and wide area network resulting from budget constraints.

#### NOTES TO THE FINANCIAL STATEMENTS (CONT...) FOR THE YEAR ENDED 31 JULY 2019

#### NOTE 6: PRISONERS TRUST FUND ACCOUNT

The Fiji Corrections Service maintains a Prisoners Cash Trust Fund Account.

Money held in trust consist of confiscated cash from prisoners upon convictions, engagement in the Trading and Manufacturing Small Business Units (TMA SBUs), engagement in the art gallery and commercial wage job placements. For the TMA SBUs, the wage rate depends on the job cost, skill of the prisoner and years of experience in the trade. The more skilful the prisoner the more the wage rate charged. For commercial wage job placements, the wage rate depends on the rate offered by the company. For the art gallery, 60% of sale goes to the prisoner while 40% is used to purchase gallery items. The hours worked by the Prisoners are recorded in the timesheets and receipted when deposited into the Prisoners Trust Account.

Any pay out for prisoners upon discharge is taken out from this same Trust Account upon producing receipts. Pay outs are based on actual cash earned by the prisoners during incarceration. If there are discipline issues during incarceration these are accounted for when making payments to prisoners during release upon Commissioner's discretion. All payments are supported by receipts and approved by the Commissioner before being paid.

#### NOTE 7: FIJI CORRECTION SERVICE TRADING & MANUFACTURING ACCOUNT

The Fiji Corrections Service operates the Trading and Manufacturing Account (TMA) and is guided by its legal mandate to operate its Commercial Enterprises Unit as stipulated under the Fiji Corrections Act 2006 under Part 10 Clause 45 (a) to (d).

The Department's TMA consists of six Small Business Units (SBUs) namely the Bakery, Joinery, Piggery, Poultry, Tailor and Crops. The summary of the activities are presented in a consolidated form as there is only one bank account for all the SBUs.

The operation of these TMA helps in the rehabilitative work programs with key objective of teaching and developing inmates with basic industrial and agricultural skills. The TMA also generates much needed revenue through the sale of agricultural products, joinery, tailor and bakery materials.

The activities for the TMA are as follows:

#### FIJI CORRECTIONS SERVICE

#### NOTES TO THE FINANCIAL STATEMENTS (CONT...) FOR THE YEAR ENDED 31 JULY 2019

#### NOTE 7: FIJI CORRECTION SERVICE TRADING & MANUFACTURING ACCOUNT (cont...)

#### Bakery

The Bakery Unit is responsible for baking long loaves and slice bread. Bakery unit is located within the Maximum Correction facility. This is the only product currently produced at the bakery. The production is to cater for the demand from the corrections institution and two main external customers which are the Fiji Military Forces and Fiji Navy. It also includes supply for special events like the Hibiscus Festival and Show Case when need arises.

#### Crops

This business unit does farming of crops and vegetables such as ginger, cassava, dalo and many other products according to seasons. The produce are mostly used to cater for institutional needs and also for sale to local buyers.

#### Joinery

The joinery team comprises of inmates who are involved with the construction of furniture items for institutional and commercial use. The furniture items include construction of tables, desks, chairs, coffin boxes and wardrobes.

#### Piggery

This business unit is responsible for breeding pigs and supplying pig meat to buyers along the Navua to Nausori corridor. The unit breeds pigs from weaner to baconer. Although it's not part of the major supplies of pig meat in Fiji, the unit is aiming to improve its breeding numbers.

#### Poultry

This business unit is responsible for breeding live chickens for supply of fresh eggs which are then retailed in the local market. The eggs produced are of high quality with affordable prices compared to other suppliers of fresh eggs and is mostly bought by households and businesses around the greater Suva area. Additionally the unit also sells live chicken.

#### Tailor

The tailor unit is responsible for making garments such as school uniforms, beddings, government uniforms, health workers uniforms/coats and many more. Garments are mostly bought by clothing retail shops around Fiji. The unit also specializes in custom made designs and modifies the designs according to customer needs.

The details of the consolidated TMA balances are as follows:

SEMPER RESTITUENS

# FOR THE YEAR ENDED 31 JULY 2019 NOTES TO THE FINANCIAL STATEMENTS (CONT...)

# NOTE 7: FIJI CORRECTION SERVICE TRADING & MANUFACTURING ACCOUNT (cont.).

# (i) Manufacturing Account

Cost of Manufactured Goods	Less: Work in Progress (dosing)	Direct Labour	Add: Work in Progress (opening)	Raw Materials Used	Less: Raw Materials (closing)		Add: Purchases	Raw Materials (opening)		
169,552		,	,	169,552	12,199	181,751	177,549	4,202	Bakery 2019	
214,990	,			214,990	4,202	219,192	187,468	31,724	2018	
65,483	,	9,288	39,648	16,547		16,547	16,335	212	Crops 2019	
(13,077)	39,648	9,803		16,768	212	16,980	16,980		2018	
59,035	14,269	1,833	2,410	69,061	7,160	76,221	68,991	7,230	Joinery 2019	
82,865	2,410	2,518	46,310	36,447	7,230	43,677	31,382	12,295	2018	Small Business Units
477,641		1,029	271,050	205,562	2,058	207,618	207,137	481	Piggery 2019 2	ess Units
(13,732)	271,050	7,238		250,080	481	250,561	250,561		ery 2018	<u>e</u> .
421,420		8,118	44,135		1		371,369		Poul 2019	
273,207	44,135	5,460		311,882	006	312,782	312,782	,	Poultry 2019 2018	
175,396	,	11,132	,	164,264	54,094	218,358	158,542	59,816	Tailoring 2019 201	
78,572	,	6,404	49,114	23,054	59,816	82,870	82,870		ing 2018	
1,368,526	14,269	31,399	357,243	994,153	78,611	1,072,764	999,923	72,841	Consolidated 2019 201	
622,820			95,424	853,221	72,841	926,060	882,043	44,019	solidated 2018	

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NOTES TO THE FINANCIAL STATEMENTS (CONT...)

FOR THE YEAR ENDED 31 JULY 2019

SEMPER RESTITUENS

FIJI CORRECTION SERVICE TRADING & MANUFACTURING ACCOUNT (cont...) NOTE 7:

**AUDITED FINANCIAL STATEMENT** 

(ii) Trading Account

					03	Small Business Units	ess Units	er'						
	Bakery	ζ1	Crops	<b>35</b>	Joinery	Ŋ	Piggery	ery	Poultry	try	Tailoring	bu	Consolidated	dated
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
Sales	281,479	299,113	107,765	57,378	81,603	80,815	425,522	343,511	478,006	456,920	371,301	249,453	1,745,676	1,487,190
													;	
Stock of Finished Goods (opening)			•	60,000	•	19,840		191,139	5,038	61,389	12,532	22,173	17,570	354,541
Add: Cost of Manufactured Goods	169,552	214,990	65,483	(13,077)	59,035	82,865	477,641	(13,732)	421,420	273,207	175,396	78,572	1,368,526	622,825
Less: Stock of Finished Goods (closing)			139,370		•		248,005	•	33,267	5,038	2,722	12,532	423,364	17,570
Cost of Finished Goods Sold	169,552	214,990	(73,887)	46,923	59,035	102,705	229,636	177,407	393,191	329,558	185,206	88,213	962,732	959,796
Gross Profit/(Loss)	111,927	84,123	181,652	10,455	22,568	(21,890)	195,886	166,104	84,815	127,362	186,095	161,240	782,944	527,394

#### NOTES TO THE FINANCIAL STATEMENTS (CONT...) FOR THE YEAR ENDED 31 JULY 2019

NOTE 7: FIJI CORRECTION SERVICE TRADING & MANUFACTURING ACCOUNT (cont...)

- (a) The increase in purchase is due to good customer responses for ordering and purchasing of items on sale.
- (b) The increase in sales was a result of good customer feedback and orders received. The quality of items sold and good customer services contributed to the increase in sales.
- (c) The increase in finished goods is attributed to the increase number of goods stored up for customers display.
- (d) The increase in gross profit is a result of increase in sales attributed by the quality of items sold and good customer services.
- (e) The increase in total expenses is a result of high procurement for all the SBUs due to high demand and customer order.
- (f) The increase in net profit is due to the increase in sales for Crops, Piggery, Poultry and Tailoring.
- (g) The Department maintains only one bank account for the 6 Small Business Units. The increase in cash at bank is due to the increase in the sales Crops, Piggery, Poultry and Tailoring.
- (h) The VAT Receivable represents VAT on revenue for Bakery, Joinery and tailoring.
- The inventory represents raw materials, work in progress and finished goods for Bakery, Joinery, Crops, Piggery, Poultry and Tailoring TMA's.
- (j) The accumulated TMA surplus represents accumulation of profits and losses over the years.
- (k) The TMA surplus transferred to consolidated fund comprises of the surplus cash ceilings remitted to the Ministry of Economy.

#### FIJI CORRECTIONS SERVICE

#### NOTES TO THE FINANCIAL STATEMENTS (CONT...) FOR THE YEAR ENDED 31 JULY 2019

NOTE 7: FIJI CORRECTION SERVICE TRADING & MANUFACTURING ACCOUNT (cont...)

- (a) The increase in purchase is due to good customer responses for ordering and purchasing of items on sale.
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- (j) The accumulated TMA surplus represents accumulation of profits and losses over the years.
- (k) The TMA surplus transferred to consolidated fund comprises of the surplus cash ceilings remitted to the Ministry of Economy.

### CONCLUSION

he FCS has worked tirelessly to achieve all its Key Performance Indicators in accordance with its ACP through executing cautious measures in utilizing the given budget.

The adoption of better practices attained through training programs of all staff members and the given exposure of corrections related seminars are some of the many ways through which this success was achieved.

The implementation of the Offending Behavior Treatment Program in the Rehabilitation Framework contributed tremendously towards the reduction of recidivism by the FCS, as edited by the Government. While the treatment of offenders remains a challenge, the FCS is mindful of its compliance to International Laws binding prison operations and administration and continues to remain knowledgeable of the trend changes of prison admission and the influx of transnational criminal activity.

Furthermore, the increase in young and elderly offenders with systemic health issues continues to hinder our duty of care, security and change. This issue sheds a light on the need for proactiveness in terms of providing necessary health services, infrastructure and human resources for a more efficient service delivery.

Prison escapes and disturbances have reduced dramatically as a result of the combined efforts of the newly installed CCTV cameras, K9 overseas training and officer preparations. The success in our Capital Works through relentless consultation between our projects team and our Desk Officer from the Ministry of Economy signified growth, our timely forecast and cautious approach in meeting deadlines.

Significantly, the contribution of the FCS Trading and Manufacturing Accounts gained recognition with its increase in economic returns, successfully filling the Ministry of Economy's reserve and surpassing the yesteryears' record.

All in all, the FCS takes pride in the holistic success of the 2018-2019 financial periods and looks forward to a fulfilling year ahead through effective, efficient and ethical work practices.

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# ACRONYMS

Acronym	DESCRIPTION
COMCOR	Commissioner of Corrections
DCC	Deputy Commissioner of Corrections
ACCS	Assistant Commissioner Corporate Services
ACCO	Assistant Commissioner of Corrections Operation
SAO	Senior Accounts Officer
AO TMA	Accounts Officer Trade & Manufacturing Account
CLO	Chief Logistic Officer
COMDT	Commandant
DR	Director Rehabilitation
SNR PYSC	Senior Psychologist
DP	Divisional Psychologist
IG	Inspectorate General
ITM	Information Technology Manager
OC	Officers-in-Charge
ISM	Institution Seargent Major
DSM	Division Seargent Major
LO	Legal Officer
OC ECU	Officer-in-Charge, Emergency Control Unit
SOP	Staff Officer Projects
OC TPT	Officer-in-Charge, Transport Unit
OC SUVA	Officer-in-Charge, Suva Correction Centre
OC SUVA REM	Officer-in-Charge, Suva Remand Centre
OC NAS	Officer-in-Charge, Nasinu Correction Centre
OC SUVA WOM	Officer-in-Charge, Suva Women Correction Centre
OC LEV	Officer-in-Charge, Levuka Correction Centre
OC LAB	Officer-in-Charge, Labasa Correction Centre
OC TAV	Officer-in-Charge, Taveuni Correction Centre
OC MAX	Officer-in-Charge, Maximum Correction Centre
OC MED	Officer-in-Charge, Medium Correction Centre
OC MIN	Officer-in-Charge, Minimum Correction Centre
OC PRC	Officer-in-Charge, Pre-Release Centre

DESCRIPTION

ACRONYM	DESCRIPTION
OC LTK	Officer-in-Charge, Lautoka Correction Centre
OC LTK REM	Officer-in-Charge, Lautoka Remand Centre
OC LTK WOM	Officer-in-Charge, Lautoka Women Corrections Centre
OC BA	Officer-in-Charge, Ba Correction Centre
QM	Quartermaster
SCS	Supervisor Corporate Services
SOA	Staff Officer Administration
SO Pol	Staff Officer Policy
SO (Per)	STAFF OFFICER PERSONNEL
SO VOC TRG	Staff Officer Vocational Training
SO TMA	Staff Officer Trade & Manufacturing Account
SUP	Supervisors
SOO	Senior Operation Officer
SMO	Senior Medical Officer
HOD	Head of Unit / Section
SUP CED	Supervisor Central & Eastern Division
SUP ND	Supervisor Northern Division
SUP SD	Supervisor Southern Division
SUP WD	Supervisor Western Division
SOR	STAFF OFFICER REHABILITATION
YRP COOR	Yellow Ribbon Coordinator
PRO	Public Relations Officer
GD	Graphic Designer
SO AC	Staff Officer Audit & Compliance
SO Farm	Staff Officer Farm
РО	Party Officer
BC	Barrack Commander
SO Band	Staff Officer Band
ELO	Education Liason Officer
OHS OFF	OHS Officer
WO TRG	WARRANT OFFICER TRAINING
BO	Burial Officer
OC CEM	Officer-in-Charge Cemetery
DIV IC TPT	Division In-Charge Transport Officer

ACRONYM

### **ANNEX 01**

#### **OFFENCE CATEGORY**

- 1.1 Against Lawful Authority
- 1.2 Against Public Morality
- 1.3 Against the Person
- 1.4 Against the Property
- 1.5 Other offences against the Penal Code

#### **OFFENCES AGAINST LAWFUL AUTHORITY**

- 1. Affray
- 2. Throwing objects
- 3. Corruption and abuse of office
- 4. Perjury
- 5. Escape from lawful custody
- 6. Riot and unlawful assembly
- 7. Other against lawful authority

#### **AGAINST PUBLIC MORALITY**

- 8. Rape and attempted rape
- 9. Indecent Assault
- 10. Defilement of girl under 13
- 11. Defilement of girl between 13-16
- 12. Incest
- 13. Unnatural Offences
- 14. Others against public morality

#### AGAINST THE PERSON

- 15. Murder
- 16. Attempted Murder
- 17. Manslaughter
- 18. Infanticide
- 19. Causing death by dangerous driving
- 20. Act with intent to cause grievous harm
- 21. Assault occasioning actual bodily harm
- 22. Assault on Police
- 23. Common Assault
- 24. Others against the Person

#### **AGAINST THE PROPERTY**

- 25. Embezzlement/larceny by servant
- 26. Conversion
- 27. Larceny in dwelling house
- 28. Larceny from person
- 29. Larceny of cattle
- 30. Larceny from ship or dock
- 31. Fraud and false pretense
- 32. Demanding with menace
- 33. Aggravated robbery
- 34. Burglary
- 35. House Breaking
- 36. Other breaking offences
- 37. Receiving stolen property
- 38. Arson and setting fire to crops
- 39. Theft
- 40. Damaging Property
- 41. Injuring Animal
- 42. Theft of motor vehicle
- 43. Others against the property

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