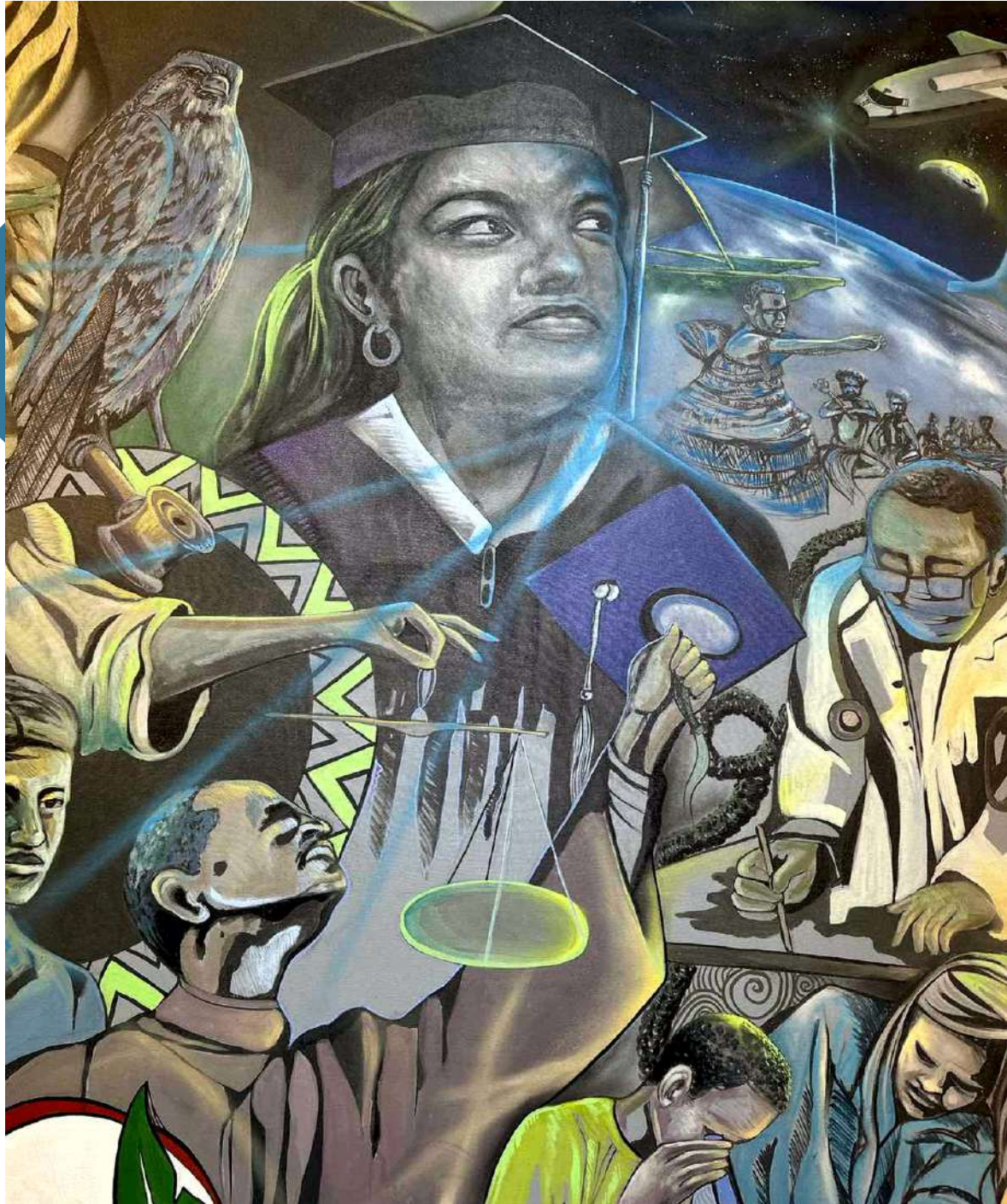




The University of Fiji

(An Entity of Arya Pratinidhi Sabha of Fiji)



ANNUAL REPORT 2023

Front cover, center piece artwork painted by
Mason James Lee
Artist in Residence

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ACKNOWLEDGEMENT

The University of Fiji acknowledges and respects all staff and students who choose to attend the University at all levels of higher education.

The University of Fiji acknowledges and recognizes the Arya Pratinidhi Sabha who are the Founders of the University.

The University of Fiji acknowledges, recognizes and respects the traditional owners of the University land, on which the campuses are situated.

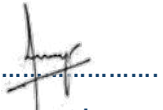
As researchers, lecturers, professional staff and learners, we are privileged to work and learn every day with our community of scholars in the 'universitas magistrorum et scholarium' tradition of ancient, yet enduring, educational principles.

All staff and students of the University of Fiji acknowledge, understand and respect the Gurukul/Drua philosophical dialectic in accordance with the University's Strategic Plan 2022-2026.

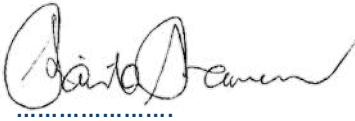
This Annual Report 2023 has been produced in the spirit of unity, inclusiveness, transparency and collegiality at the University of Fiji and accounts for our vision, mission and goals achievements in the year to date.

To Stakeholders, Partners and Friends of the University of Fiji,

In accordance with the regulations of the Higher Education Commission Act, we are honoured to submit for your information the University of Fiji Annual Report for the year ending December 2023.



Pro-Chancellor



Vice-Chancellor



**"A BEAUTIFUL SPACE FOR STUDENTS AND STAFF TO BE AT, BEHIND UMANAND PRASAD
SCHOOL OF MEDICINE AND HEALTH SCIENCE."**

ABOUT THE UNIVERSITY

The University of Fiji was established by the Arya Pratinidhi Sabha of Fiji. The University is governed and regulated by The University of Fiji Act 2011 with its main aim to provide local, regional and international post-secondary education. The University has full registration with the Fiji Higher Education Commission and recognised as a self-accrediting university by the Commission.

The University received international (global) accreditation with the Quality Assurance Agency (UK) in 2023, a high achievement recognizing its delivery of quality education. This achievement is now reflected as a badge alongside the University logo in all its official documents and correspondence.

The University provides five Schools and one Centre, as follows: Umanand Prasad School of Medicine and Health Sciences (UPSM & H); Justice Devendra Pathik School of Law (JDP SoL); School of Business and Economics (SOBE); School of Science and Technology (SoST); School of Humanities and Arts (SOHA); and the Centre for i-Taukei Studies (CIS).

The University offers programmes through its Schools and Centre at the Certificate, Diploma, Bachelors, Masters and PhD levels. All programmes have attained recognition, and registration with the Higher Education Commission of Fiji.

The University has three campuses, namely at Saweni, Lautoka, Samabula, Suva and Ba.

The Strategic Plan 2022-2026 sets out the Vision and Mission statements as follows:

Vision

- The University of Fiji will gain international recognition for academic excellence in its production new knowledge and innovation through its transformative impact on society.

Mission

- To provide lifelong learning opportunities to all through a student-friendly environment with creative thinking and innovative values to advance knowledge-based development.
- To offer quality, research-based, relevant, disciplinary, interdisciplinary and trans-disciplinary learning and teaching to provide new knowledge and innovation in problem-solving.
- To create and advance public engagement with the local community, industry, governmental agencies, and international bodies for collaborative partnership in research projects and research-based education.
- To value academic freedom and foster the University of Fiji's role as a critic and conscience of society.
- To be a model employer through just and fair practices, showing respect to staff and promoting their welfare and development.
- To strive for the best possible international governance practices to enhance transparency and accountability in policy formulation and implementation in academia, finance, human resources, information technology services, local and international student experience, and facilities.

Graduate Attributes

A University of Fiji graduate will:

- Be a creative and strategic thinker
- Have strong interpersonal skills;
- Be ICT literate;
- Have an enterprising ability;
- Have an internationally - oriented mind-set;
- Have an environmentally responsible attitude;
- Be committed to ethical, human and social values; and
- Have allegiance to the University of Fiji, appreciate and promote its values and Focus and become its best ambassadors.

Staff Attributes

A University of Fiji staff member will:

- Show deep intellectual capacity;
- Be a creative and strategic thinker;
- Have an appropriate attitude towards work/ life balance;
- Have allegiance to the University;
- Provide student-friendly service; and
- Be ethical in conduct and attitudes with respect for and promotion of human values.

FOREWORD BY THE PRO-CHANCELLOR & CHAIR OF THE COUNCIL



As a profound duty, I submit my message to the stakeholders on the 2023 Annual Report of The University of Fiji. The University of Fiji was established by the Arya Pratinidhi Sabha of Fiji in 2004 and the operations began on 5 March 2005 with its main campus at Saweni, Lautoka. With steady growth in student numbers and facilities, the University has reached its 19th Anniversary in 2023. It has weathered rough circumstances since its establishment, in 2005. The year 2023 was a great year, post COVID19 Pandemic. In December the University graduated the highest number of 442 graduands, the largest cohort of doctors (120) and the first batch of 44 nurses. This was a defining moment and has definitely contributed immensely to the Human Resources requirements of Fiji, in light of the huge free labour mobility towards our neighbours Australia and New

Zealand. The exodus has greatly impacted the Fijian labour market and the services provided and UniFiji is satisfied that it was able to contribute positively in meeting the shortages in the majority of service sectors of the Fijian Government. The University of Fiji with acceptable annual growth is well poised to provide properly qualified personnel for the Fijian workforce. With innovative programmes topical to the current environmental and social issues and expansion to three campuses – Saweni, Samabula and Ba, The University of Fiji will continue to make a difference in the Higher Education Sector and the Fijian Labour Market. The University of Fiji deeply appreciates and values the engagement of regional governments by sending their students for UniFiji programmes. In the 2023-24 Government Budget The University of Fiji was able to attract an additional grant of half a million dollars and the University as a whole is grateful to the Coalition Government. With an unprecedented action plan for debt collection, the University was able to collect \$2,600,000.00 from an outstanding student fee debt of \$7million. The University appreciates the indulgence of the student debtors who have paid their dues and encourages those with outstanding fees to settle their dues as soon as possible. Within financial constraints and prudent financial measures in place, The University of Fiji Council in December 2023 was able to announce a staggered percentile of COLA adjustments to all its staff with effect from January 2024. Hopefully this will cushion staff cost of living. Based on humane values, the Council maintained the payment of 1% of provident fund above the mandatory 7% in 2023. The University of Fiji has once again ended its financial year on a positive note and appreciations are expressed to all for being part of the success story. On behalf of the Council and the University as a whole, I seek the support of all the stakeholders so that the Peoples' University – The University of Fiji can continue with its contribution to Fiji's as well as the region's Human Resource Development in the years ahead. Thank-you, Vinaka Vakalevu and Dhanyavaad.

Ambassador (Pt.) Kamlesh Arya, OF 'Arya Ratna'
Pro-Chancellor / Chair of Council

MESSAGE BY THE VICE-CHANCELLOR & CHAIR OF THE SENATE



This Annual Report signifies a milestone achieved by the University of Fiji, namely, international accreditation across its entire spectrum of learning, teaching, programme integrity and educational philosophy. The Quality Assurance Agency- QAA- (UK) Badge for quality education, awarded in early 2023, provides us with a firm foundation for nation-building. Our education focuses on autochthonous perspectives, as a dialectic of the 'gurukul' and 'drua' – a uniquely Fijian voyage to higher education for the public good. Our human values approach to learning and teaching is unique but refers back to an era when, traditionally, learning/teaching was for the community well-being and the knowledge methodology referenced 'heutagogy' or self-directed learning as the only effective way to create citizenship by and for the community. We aim to influence the direction of Fijian education from early childhood to doctorates so that the nation itself benefits from the kind of graduates we produce and our young people stay and help build our nation despite attractions elsewhere. This is not an easy task for a University that is strapped for resources that are available to other institutions of a similar nature. However, our resource limitations are accepted by us as a challenge to be overcome with sheer determination, hard work and a firm commitment to the idea of higher education as a mark of Fijian maturity and self-respect. Our focus on higher education through our adoption of the human values approach aims to fulfil the nation's cultural capital attribute- as a goal. It is this aim in higher education that has earned the University of Fiji international recognition, through the QAA Badge, for providing quality across the board- in learning and teaching, in programme development and focus, in governance, management and leadership, in addressing the social issues of the day meaningfully, and in taking an ethical approach to human and animal welfare. The deliberate focus that higher education at the University of Fiji is promoting is the 21st century holistic approach to Fijian education for the development of the nation in the broadest sense. Staff and students of the University stand united in this endeavour as the Annual Report 2023 presents.

Professor Shaista Shameem FRSA
SJD, PhD, LL.M, MA, LLB, BA

OFFICERS OF THE UNIVERSITY

Chancellor

His Excellency, Ratu Epeli Nailatikau CF, LVO, OBE (Mil), OStJ, CSM, MSD, DU

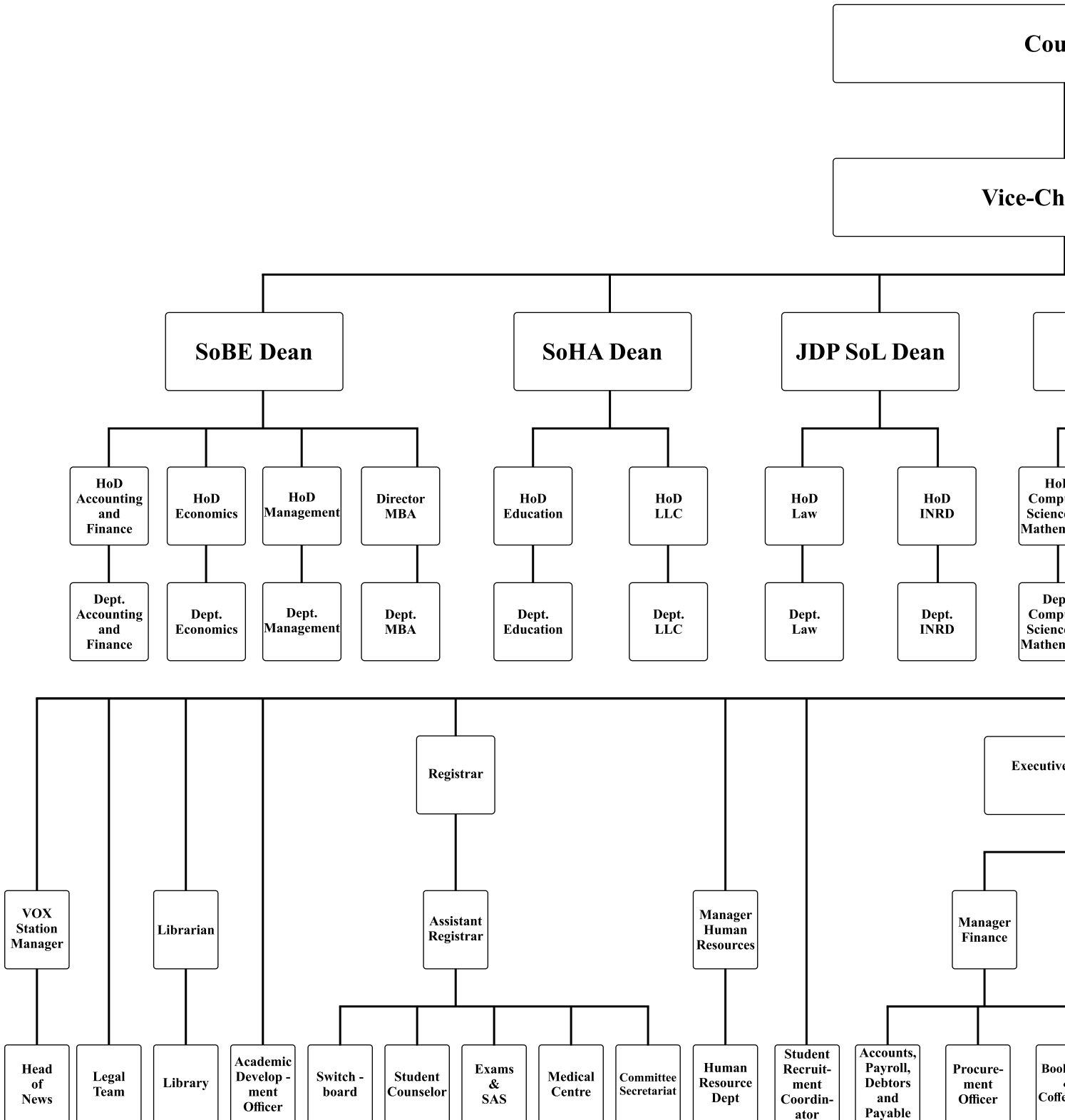
Pro-Chancellor

Ambassador Kamlesh Arya, OF 'Arya Ratna', B.A., Dip Edu.Adm. S.Pac, DipIR Clyde, GDipSpEd Burwood

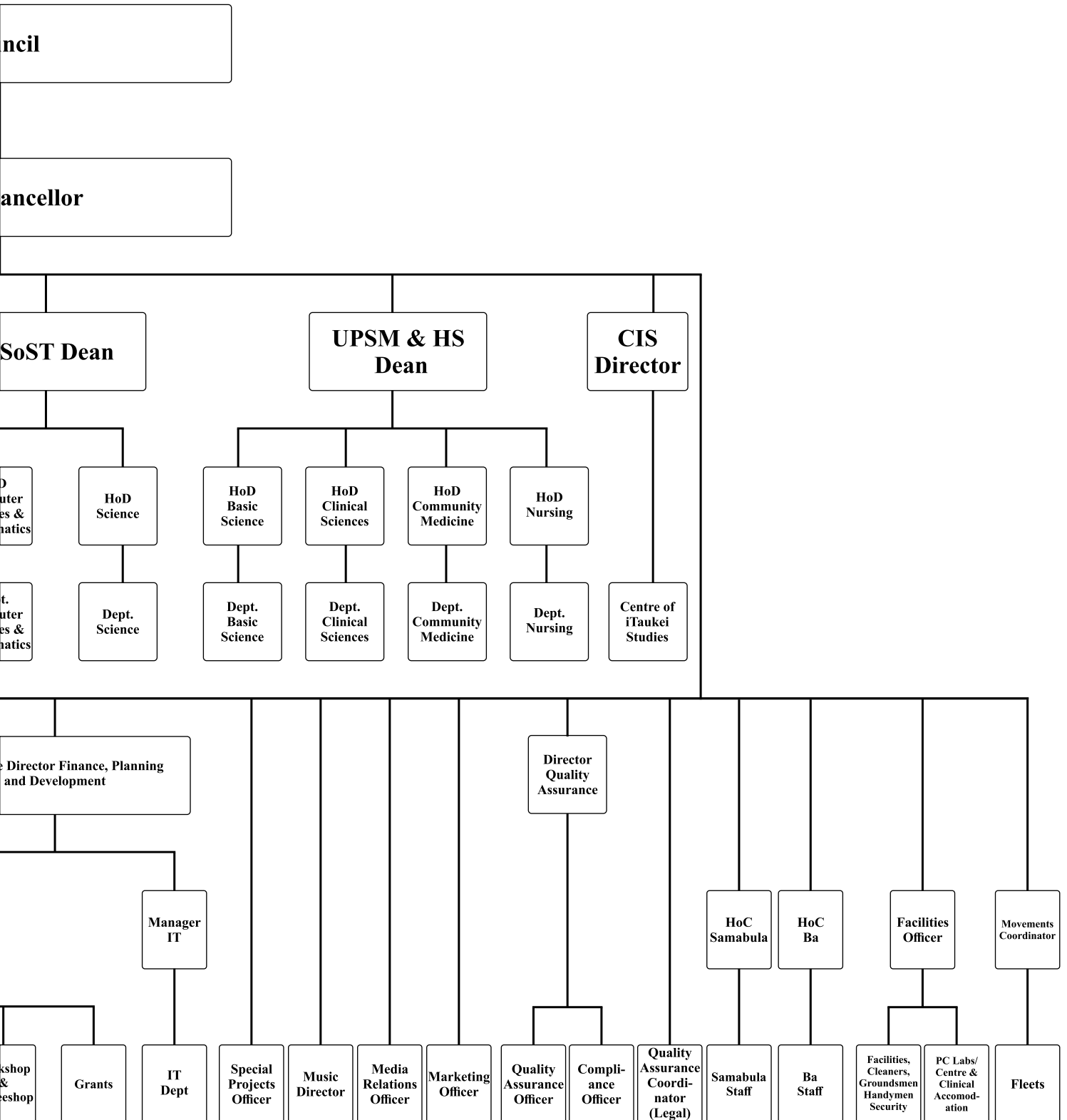
Vice-Chancellor

Professor Shaista Shameem, Doctorate in Juridical Science (SJD), PhD Waikato, LLM Auckland, MA Canterbury, LLB Waikato, BA S.Pac, FRSA (Fellow of the Royal Society of Arts).

ORGANISATION



ORGANISATIONAL STRUCTURE



"AERIAL VIEW OF SAWENI CAMPUS OF WEST SIDE BUILDING."

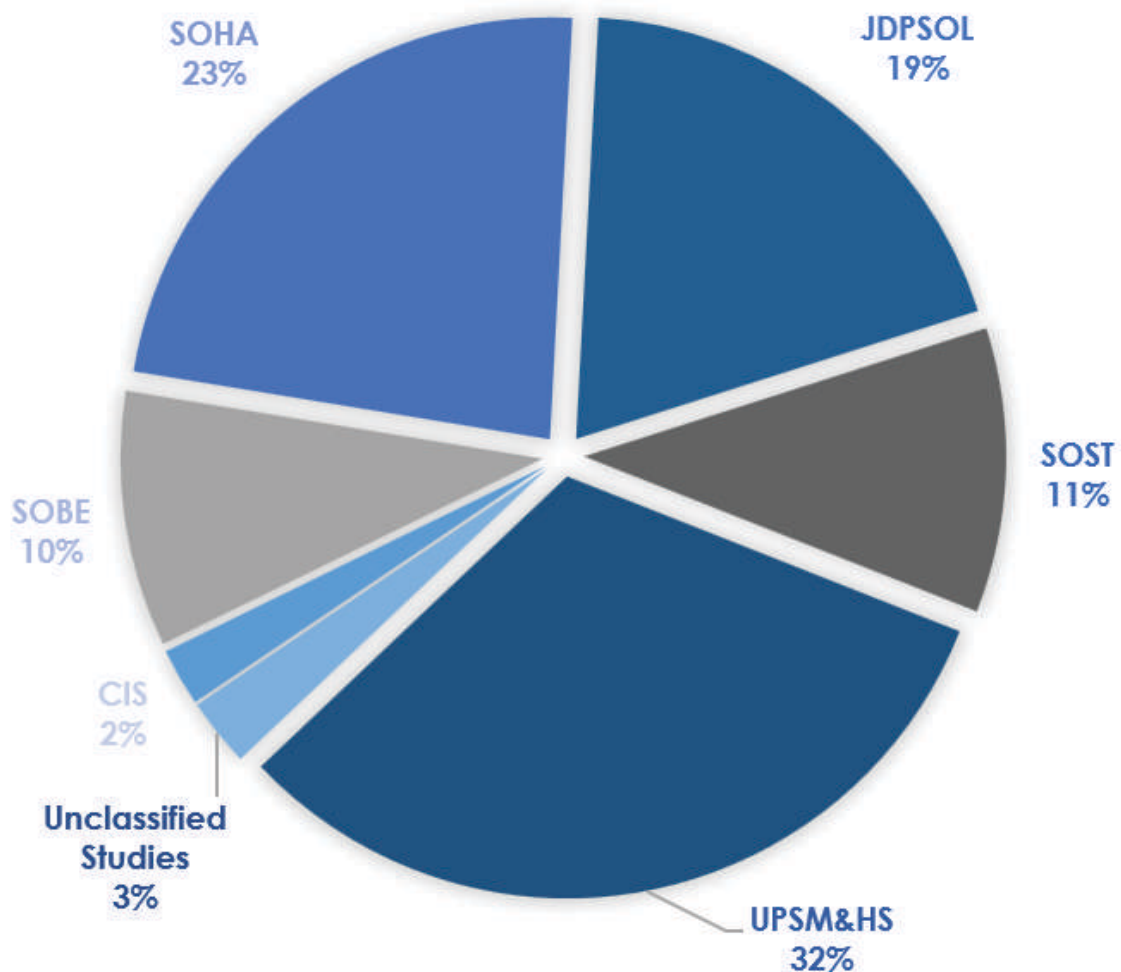


STATISTICS

Enrollment Data

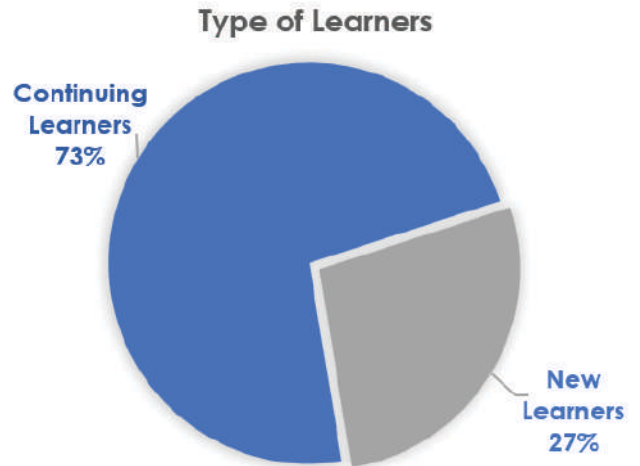
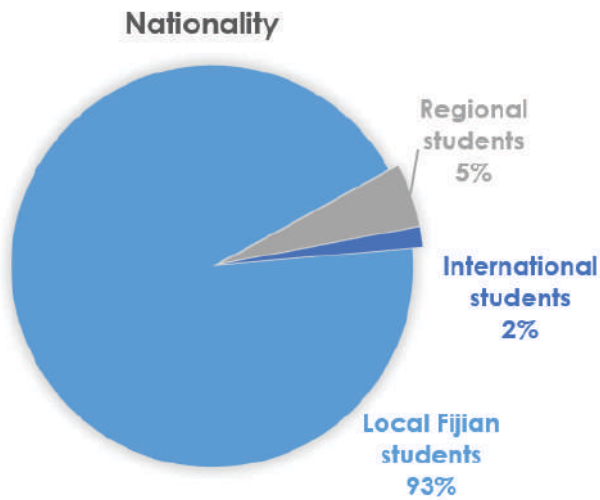
School/Centre	Total by Headcount
Centre of iTaukei Studies (CIS)	65
School of Business and Economics (SOBE)	288
School of Humanities & Arts (SOHA)	683
Justice Devendra Pathik School of Law (JDPSOL)	565
School of Science & Technology (SOST)	320
Umanand Prasad School of Medicine & Health Sciences (UPSM&HS)	938
Unclassified Studies	77

Enrolment Numbers

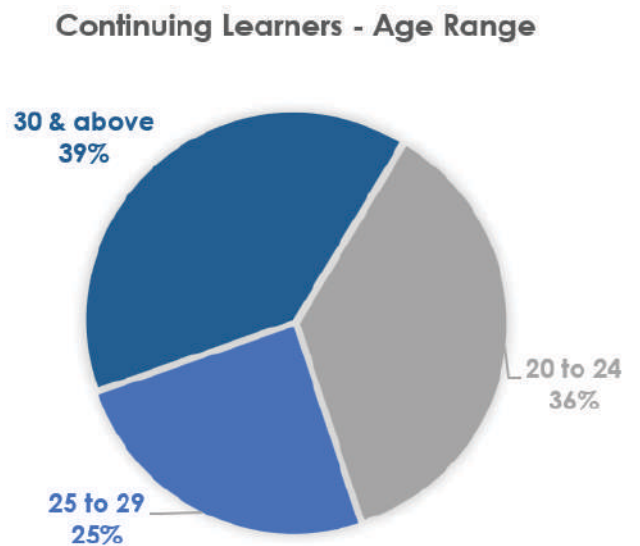
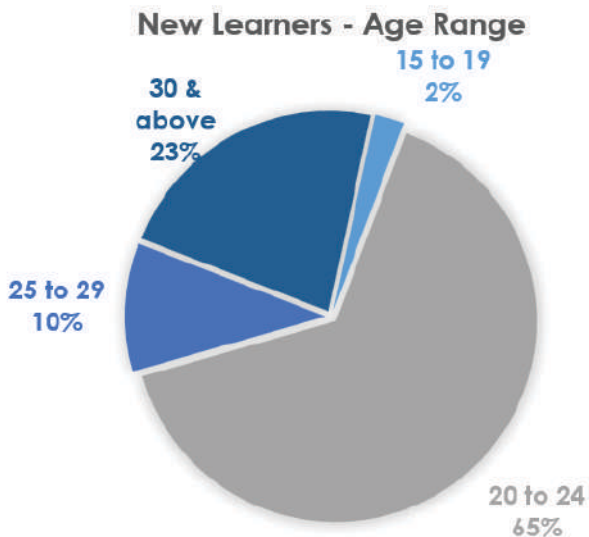


Nationality	Total by Headcount
Local Fijian students	2600
Regional students	140
International students	44
Total	2784

Type of Learners	Gender by Headcount	
	Male	Female
New Learners	259	504
Continuing Learners	681	1340
Total Learners	940	1844



Type of Learners	Age Range by Headcount			
	15 to 19	20 to 24	25 to 29	30 & above
New Learners	18	495	79	171
Continuing Learners	0	735	499	787
Total Learners	18	1230	578	958

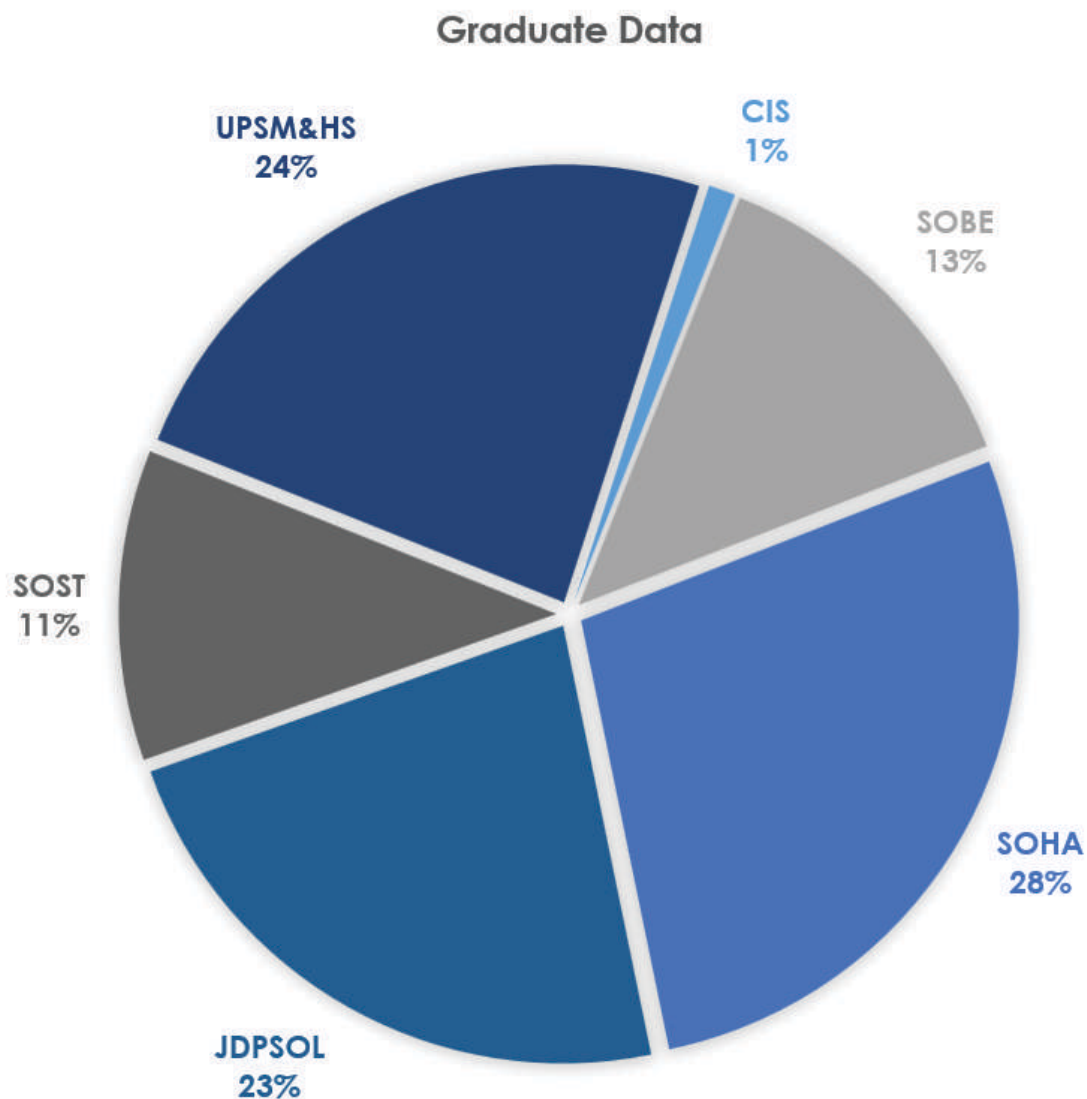


"SEMESTER 2, 2023 GRADUATION ."

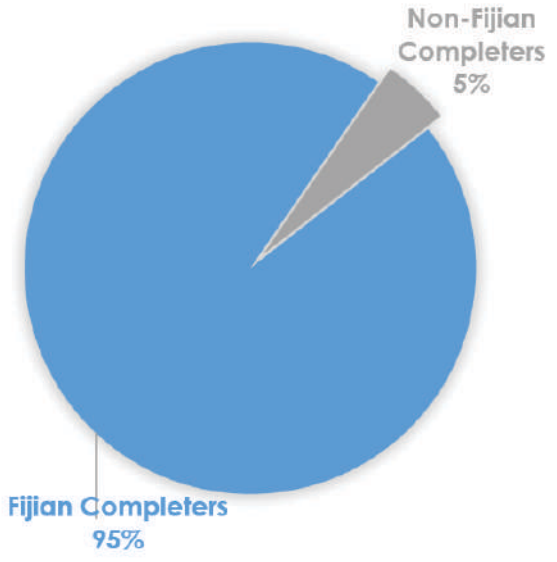


Graduation Data

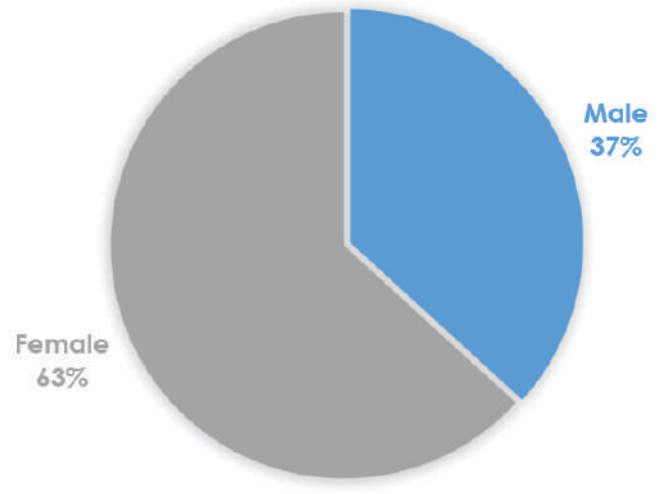
School/Centre	Total by Headcount
Centre of iTaukei Studies (CIS)	8
School of Business and Economics (SOBE)	105
School of Humanities & Arts (SOHA)	222
Justice Devendra Pathik School of Law (JDPSOL)	183
School of Science & Technology (SOST)	92
Umanand Prasad School of Medicine & Health Sciences (UPSM&HS)	192
Total	802



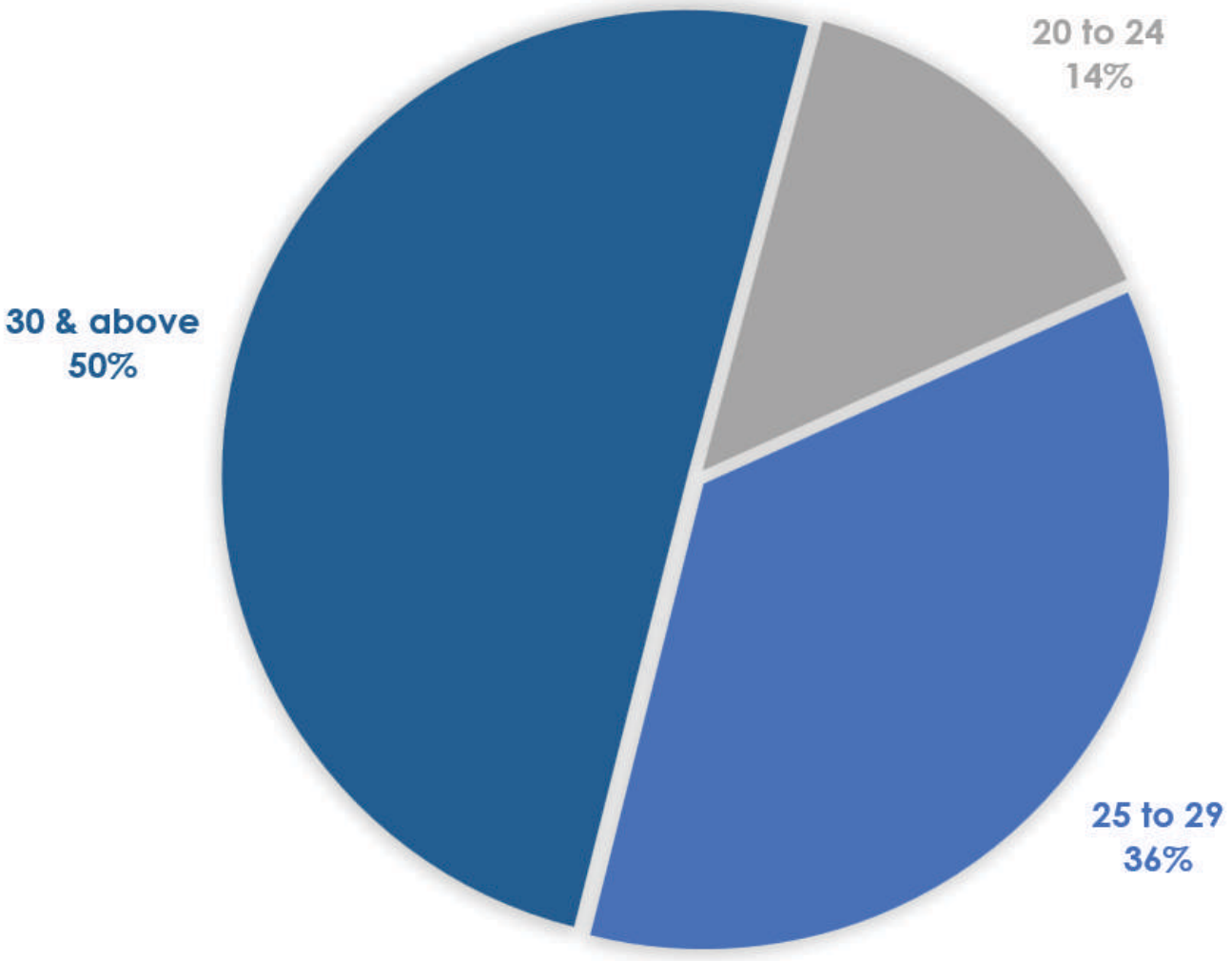
Nationality



Gender



Age Range

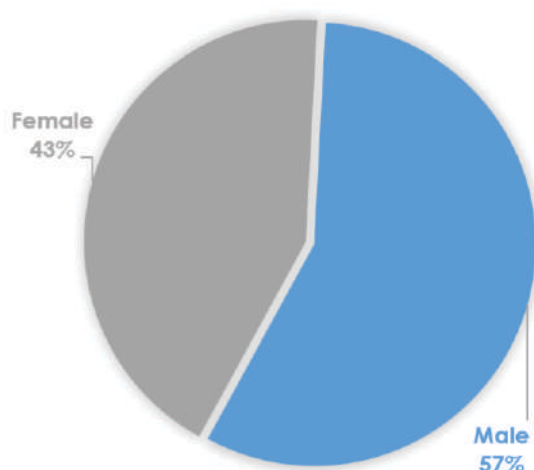


Staff Data

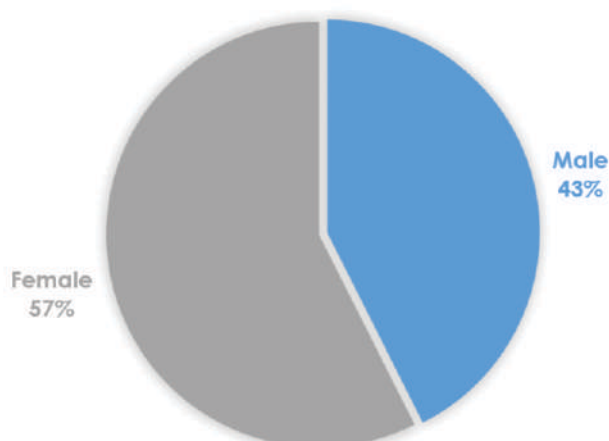
Academic Staff (Inclusion of Fulltime & Part-time)	2023		
	Male	Female	Total
School of Business and Economics (SOBE)	8	3	11
School of Science & Technology (SOST)	15	7	22
Justice Devendra Pathik School of Law (JDPSOL)	12	7	19
Umanand Prasad School of Medicine & Health Sciences (UPSM&HS)	12	15	27
The Centre of iTaukei Studies (CIS)	3	2	5
School of Humanities & Arts (SOHA)	6	8	14
TOTAL	56	42	98

Non-Academic by Section	2023		
	Male	Female	Total
The Centre of iTaukei Studies (CIS)	0	1	1
Office of Executive Director Finance, Planning and Development	12	15	27
Office of the Registrar	1	10	11
Office of the Vice-Chancellor	29	23	52
School of Business and Economics (SOBE)	0	1	1
School of Humanities & Arts (SOHA)	0	1	1
Justice Devendra Pathik School of Law (JDPSOL)	0	3	3
School of Science & Technology (SOST)	1	3	4
Umanand Prasad School of Medicine & Health Sciences (UPSM&HS)	0	1	1
TOTAL	43	58	101

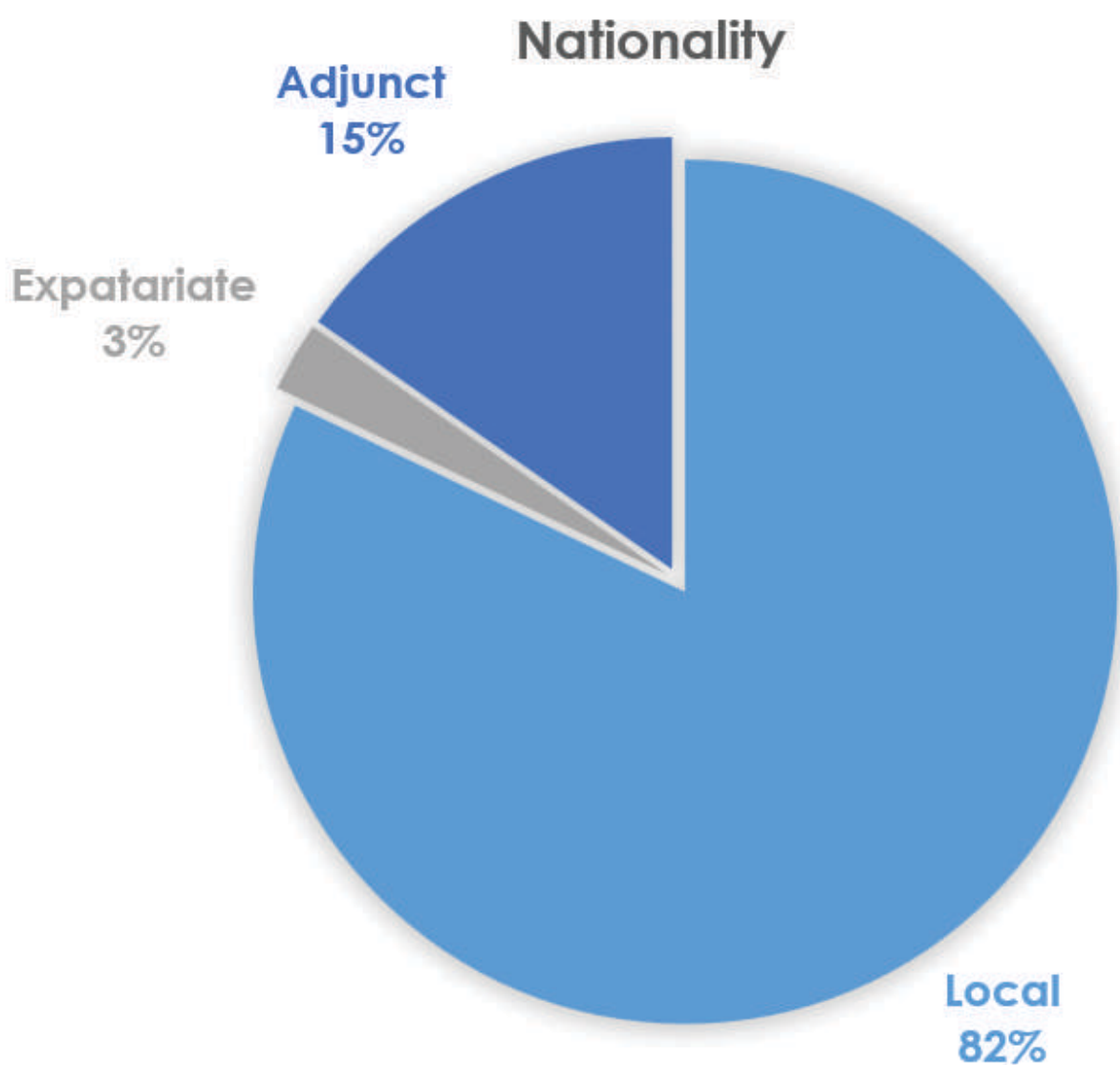
Academic Staff (Inclusion of Fulltime & Part-time)



Non-Academic by Section



Nationality	2023		
	Male	Female	Total
Local	91	97	188
Expatriate	5	1	6
Adjunct	27	8	35



**"VICE-CHANCELLOR, PROFESSOR SHAISTA SHAMEEM;
PRO-CHANCELLOR, AMBASSADOR KAMLESH ARYA, OF 'ARYA RATNA'."**



GOVERNANCE

The University of Fiji is governed by a Council, which consists of the main education stakeholders in Fiji, as well as prominent community and business leaders as identified in the University of Fiji Act 2011.

Council

The University Council is the executive governing body. It is responsible for the management, administration and general control over the conduct of the University. The Council has powers to delegate its functions and responsibilities to sub-committees.

Its functions include to:

- Be the executive governing body and be responsible for the management and administration of the revenue and property of the University;
- General control over the conduct of the affairs including disciplinary matters;
- Have the custody, control and disposition of all movable and expendable property, funds, fees and investment of the University;
- Strive to attain the highest standards of excellence in education, teaching and learning, training and research;
- Require the preparation and revision of the strategic plan and funding needs;
- Ensure that the University is managed in accordance with the law, the general principles of good governance and the existing social policies of the Sabha;
- Engage in joint venture activities;
- Determine all fees and charges to be paid;
- Establish policies and procedures for accountability;
- Have custody of the seal and regulate the use of the seal;
- Prescribe or regulate the status, appointment and continuance in office of the Vice Chancellor or officers of the University;
- Refer to Senate any matter which Council considers to bear directly on the academic responsibilities of the Senate.

Membership of the Council:

Ex-Officio Members - Section 13(1) of UniFiji Act 2011

The Pro-Chancellor and The Chair of Council - Section 13(1)(a)

Ambassador Kamlesh Arya, OF 'Arya Ratna'

The Vice-Chancellor - Section 13(1)(b)

Professor Shaista Shameem

15 Appointed Members - Section 13(2) of UniFiji Act 2011

Appointed by the Arya Pratinidhi Sabha of Fiji (seven members) - Section 13(2)(a) of the Act:

Mr. Arun Padarath

Pt. Bhuwan Dutt, OF 'Arya Ratna',

Mr. Ravindra Varman

Mr. Chandra Sen

Mr. Balwant Singh

Mr. Arvind Chand

Mr. Ravneel Singh

Appointed by the stakeholders involved in the provision of post-primary education in Fiji (six members or any such number of persons deemed necessary) - Section 13(2)(b) of the Act:

Mr Manhar Narsey, Gujarat Education Society of Fiji

Ratu Meli Tora, Ba Provincial Council

Mr Bayant Singh, Sikh Association of Fiji

Mr Netani Druavesi, Fijian Teachers Association

The Permanent Secretary for Education or his or her Representative - Section 13 (2)(c) of the Act:

Ms. Selina Kuruleca

A Professor appointed by the Senate - Section 13(2)(d) of the Act:

Professor Tupeni Baba

1 Registered Student Appointed by the Executive of Students Association in accordance with relevant regulation – Section 13 (2)(e) of the Act:

Ms. Maca Ratabua

An Elected non-professorial member of the academic staff elected by the non-professorial staff – Section 13(3) of the Act:

Mr. Shivneil Raj

Co-opted Members - Section 13(4) of the Act:

Dr. Claire Slatter

Ms. Jane Ricketts

Mr. Ravneet Charan

Secretary: Registrar - Section 11(3) of the Act

Ms. Nathasha Mudaliar (Assistant Registrar)

In Attendance

Dr. Ravineet Sami (EDFPD)

The Council is served by a network of committees, with special responsibilities. The Council convened for three (3) sittings this year. The Council Sub-Committees convened for ten (10) meetings throughout the year.

- Audit And Risk Committee
- Finance Committee
- Physical Planning & Development Committee
- Scholarships And Loans Committee
- Staff Policy Committee
- Staff Review/Promotions Committee
- Tender Committee
- Appointments Committee

Senate

The Senate is the academic authority of the University and is responsible for teaching, consultancy, research and other academic work of the University, for ensuring the quality of teaching and learning, consultancy, research and other work, and for the regulation and superintendence of education, training and discipline of students.

Ex-Officio Members (Section 26 (1) of the University of Fiji Act 2011)

Vice-Chancellor, Chair (Section 21(1)(a) of the Act)

Professor Shaista Shameem

Pro-Chancellor (Section 26(1)(b) of the Act)

Ambassador Kamlesh Arya

Deans of Schools (Section 26(1)(c) of the Act)

Prof. Shaista Shameem - Dean JDPSoL

Prof. Tupeni Baba - Dean SoHA

Prof. Ranasinghe Amaradasa - Dean SoBE

The Professors (Section 26(1)(d) of the Act)

Prof. Shawkat Ali

Prof. Aziz Mohammed

Prof. Dan Ocherton

Prof. Ifereimi Waqanibete

Prof. Kishore Meher

Appointed Members (Section 26(2) of the Act)

Heads of Departments

- Dr. Navneel Prasad - Head of Management
- Ms. Sandhiya Roy - Head of Accounting
- Dr. Ramendra Prasad - Head of Science
- Prof. Shawkat Ali - Head of CSM
- Dr. Kamala Naiker - HOD Languages
- A/Prof. Dr. Wahab Ali - Head of Education
- Dr. Ricardo Corpuz - Head of Basic Sciences
- Dr. Robert Bancod - Head of Clinical Services
- Dr. Samuela Korovou - Head of Community Medicine
- Dr. Akisi Ravono - Acting Nursing Coordinator

Directors of Centres (Section 26(2)(b))

- Mr. Usaia Gaunavou - Acting Director CIS

University Librarian (Section 26(2)(c))

- Ms. Masiran Kutty - Acting UL

One member of the Executive from the Student Association appointed by the Executives of the Student Association

- Ms. Maca Ratabua - UFSA Representative

Elected Member Section 26(3) of the Act (A non-professorial member of the staff elected by the non-professorial academic staff)

Vacant

Secretary to the Senate (Section 11(3) of the Act)

- Ms. Nathasha Mudaliar - Assistant Registrar Present

In Attendance

- Dr. Ravineet Sami - Executive Director Finance, Planning & Development

The Senate convened four (4) times this year and the Senate's Sub-committees were convened regularly over the year.

Senate Committees

The Senate is the academic authority of the University and is responsible to the Council for the teaching and learning, consultancy, research and other academic work. The implementation of the Senate's role is carried out under the Senate Sub-Committees:

- External Advisors Committee
- Information and Communications Technology Committee
- Library Advisory Committee
- Medals and Prizes Awards Committee
- Post Graduate Committee
- Publications Committee
- Research Committee
- Academic Programme Development Committee
- Board of Studies (School/Centre)
- Office Utilisation Committee
- Learning and Teaching Committee
- Graduation Organising Committee



**"A BEAUTIFUL AERIAL VIEW OF THE SOUTHWEST SIDE OF THE CAMPUS,
FROM THE LIBRARY BUILDING (3RD FLOOR)."**

STRATEGIC PLAN

Our strategic plan, charts the path for how we will actively contribute to addressing the challenges through our teaching, learning research, and operations, and in collaboration with our stakeholders.

The strategic goals comprise the overall structure of the 2023 Annual Report.

The goals of the Strategic Plan 2022 - 2026 for the 2023 year

Learning and Teaching

The 2023 academic year at the university commenced with a continuation of the Hyflex teaching method through the TopHat Platform and Face to Face 'in person' Labs for all practicals components. Justice Devendra Pathik School of Law (JDPSOL) had integrated the TopHat platform and in-person classes simultaneously across both campuses. The students are well acquainted with TopHat and, where appropriate, GoogleMeet and Moodle. The learning tools in TopHat such online quiz, video uploads and chat forum were used to actively engage with students in an interactive way that also measured both learning and teaching quality. Attendance and participation are recorded and monitored through TopHat with a certain percentage allocated individually to attendance and participation. Such measurement has resulted in the University increasing its student retention and success rates as follows over 5 years to 2023:

Year	Retention Rate	Completion Rate	Attrition Rate
2023	92.6%	79.4%	20.6%
2022	96.7%	84.0%	16.0%
2021	74.4%	76.6%	23.4%
2020	76.4%	89.2%	10.8%
2019	22.2%	54.7%	45.3%

A symposium on Teaching and Learning was conducted for academics on March 2nd, 2023, at the Saweni Campus. An in-depth discussion on the heutagogic teaching methods and new innovative approaches in teaching and learning were discussed robustly. The concept of the University's heutagogy versus pedagogic expectations as per the Strategic Plan 2022-2026 was conveyed to all teaching staff at the Symposium.

In October 2023, Fiji's Acting Chief Justice Salesi Temo conducted an Admission Ceremony for the GDLP Graduates. The ceremony was overseen by a complete bench and bar, which included significant legal officers of the State and senior counsel. Established law firms have extended internship opportunities to our LLB students starting from Year 1 in 2024.

During the year, the University engaged numerous expertise in the relevant fields of law, language and literature, medicine, science, business and all other areas of learning offered at the University on short term contracts to teach specialized areas of the relevant programmes. Students thus gained current knowledge and insights into industry needs. The legal community has informed the JDPSOL in a review that theoretical and practical perspectives in law need to be forged from the beginning to give our students a head start in employment. This approach will be referenced by the JDP Law School in 2024.

The appointment of Dr. Murage Ranasinghe as Associate Professor in Economics and Dr. Kishor Chandra Meher as a Professor in Accounting has strengthened the quality of programmes especially in Post-graduate and Research programmes offered by SOBE.

The University has acquired STATA software to assist staff and students with their research and enhance the teaching and learning quality, especially in reporting the results of their research.

In 2023 the School of Science and Technology (SOST) introduced four new programmes: Bachelors in Earth and Planetary Sciences, Postgraduate Diploma in Volcanology, Master of Science in Earth and Planetary Sciences and PhD in Earth and Planetary Sciences.

The Centre for iTaukei Studies (CIS) successfully conducted an internal iTaukei Research Paper Presentation, the first of its kind organized by the Centre. This provided the opportunity for iTaukei academics at the University of Fiji to present their research and contribute to the written and published literature on iTaukei research as we commemorated Na Siga ni iTaukei Ni Vanua - World Indigenous Day.

SOBE staff organized and delivered Soft skills training on Curriculum Vitae (CV) writing and interview skills training workshop for final year students on 19th September.

To facilitate the human values approach in learning and teaching, the School of Humanities and Arts (SOHA) embedded human values as part of the University's compulsory courses at Year 1. This unique dimension is specific to the languages programme which is compulsory for all students.

The University has made Student Advisories compulsory for all teaching levels. Each student at the University is allocated a Student Advisor who follows the progress of those he or she is responsible for advise and report on these students to the Senate through their heads of department every semester. This assures retention and success outcomes.

To ensure all staff remain current with their research, teaching staff of the University engage at an interactive lunchtime seminar series (the Brown Bag Seminar Series Programme) to share their research and innovative/creative methods of teaching. This broadens the University Community's intellectual perspectives which reinforces academic freedom and the development of theories, research, concepts and applications as shared with others. The Brown Bag Seminars are moderated by the staff themselves which encourages advocacy skills and confidence.

Brown Bag Seminar highlights in 2023 included:

- Organizational Culture
- Changing Names, Changing Places: The Transformation of Female Identity through Translocation in Bharati Mukherjee's Selected Novels
- Diversification Pathways for Solid Waste from Sugar Mills
- The Struggles of Indian Indentured Women During the Indenture System in Fiji
- Education for the Future - What to Expect and How to Adapt?
- De-mythologizing and re-branding of kava as the new 'world drug' of choice
- iTaukei Patients Perspectives on Nursing Care for People Living with Diabetes and Associated Conditions in Fiji
- Supporting Reading Disabilities
- Exploring the Antimicrobial Potential of Fijian Ethnobotanical Extracts
- Fasting: From Culture to Science
- Design to Thrive
- Greenwashing and Australian Law
- Plant-Based Peril: Phytobezoars - Induced Adult Intussusception, Masquerading as Acute Appendicitis
- Yoga as a Complementary therapy for Obesity, Dyslipidemia, Pre-diabetes and Type 2 Diabetes

- The Laboratory Diagnosis of Tuberculosis
- Poverty Reduction and Donor Funds: Comparative Appraisal of Micro Finance Institutions
- Prolonged Neonatal Jaundice
- Telemedicine Transforming Health Care Delivery
- Representation of Indentured Labour in Fiction and History
- Reinforcement Learning at the Forefront of Robot Path Planning
- Government Debt and Foreign Aid: Do They Matter for Economic Growth in Small Island Economies? Empirical Evidence from the Pacific Islands
- Indigenous Knowledge Practices and Food Security

These seminar topics, based on staff's research interests, have elevated the intellectual capacity of the University in accordance with the 'Think Tank' outcome advocated in the Strategic Plan 2022-2026.

In 2024 the JDPSOL will offer the Year 1 programme only at Samabula Campus due to the request by the legal community that students should be exposed to Supreme and Appeal Court cases and procedures, have access to parliamentary select committees and Parliament, as well as all state offices, to familiarise themselves with law making, adjudication and legal practice from Year 1. These are available mainly in Suva. There will be only limited TSLS sponsorships available to first year law students across the three Universities from 2024, hence class numbers are expected to be small and enrolments in law to be less than in previous years.

To strengthen the Educator and Teaching component of the University, experts and professionals in their various fields were recruited to reinforce teaching and learning in the Schools as Adjunct lecturers and professors.

Despite the lingering challenges of COVID and other issues, the University was able to successfully continue its core teaching and research work, due largely to the hard work and diligence of its academic community supported by administration.



"STUDENTS ENJOYING THEIR FREE TIME "



Student Support Services & Student Affairs

Students are essential contributors to the intellectual life of the University, valued for their diverse range of views, knowledge and experiences.

The University understands that student success goes beyond academic achievement. The University's student support services provide practical assistance and guidance with academic mentoring and peer support, career advice and preparation, mental health and wellbeing services, and opportunities to participate in a vibrant campus life through clubs and events

The Academic Advisor initiative provides students with essential academic support. Every student was allocated an Academic Advisor to support them throughout their studies based on the list that was provided by the Office of the Registrar's (OREG). The Academic Advisors are accessible all the time to provide guidance and counseling to students on all matters. Progress and performance reports by the Academic Advisors are submitted to the QA Department every semester, to the HODs and thence to the Senate. Council is similarly briefed at its meetings by the Vice Chancellor in her regular reports.

The University Staff are always extensively involved in student recruitment, admission and enrollment. The Schools and Center, along with the Marketing team are involved with the Orientation Programme, the University Road Shows, School Visitations, and the University of Fiji's Open Day. These activities showcase the uniqueness of the University of Fiji to prospective students and their parents.

In this regard, the Department of Economics achieved a milestone with the launch of its online Year 13 Economics textbook. The book is accessible to all via The University of Fiji website. <https://www.unifiji.ac.fj/economics-text-book-for-high-schools-in-fiji/>.

The University prioritises equipping students with the skills they need to develop their careers and navigate employment opportunities, providing programmes and services to help support career placements, workshops, industry events, and connections with alumni. In 2023 the University also embedded a career readiness benchmarking census into its student enrolment process. The results were used to design targeted and personalised programming for students during their studies, tailored to individual career goals and progression. Jacks of Fiji and KPMG conducted an information session with the final year BCOM students, where they discussed potential job opportunities. Ernst & Young conducted an On-Campus job interview for final year Accounting and Finance major students on 6th October.

The School also organized its School of Business and Economics Awards Night, which was held on 8th December at the UniFiji Main Hall. The SOBE awards night was kindly sponsored by Jacks of Fiji, Ernst & Young, and Sun Insurance. A total of 19 awards were presented to outstanding BCOM students of 2023.

All University of Fiji students are encouraged to be part of various University clubs. The Art and Craft Club has produced art for sale at the Enlightenment Bookshop, Treasures and Art Gallery at Saweni, and the newly opened Art Gallery at Samabula Campus.

The University has an Artist in Residence, well-known Artist Mr. Mason James Lee, who holds art classes for students, and staff at Samabula Campus, as well as the hugely popular short art courses for the public.

Research

Excellent research that tackles the world's greatest challenges and contributes to public good is what the university is focused on.

Drua Research Project

The Centre for iTaukei Studies played a leading role in the Drua Climate Change Research Project as it teamed up with all Schools to undertake research in Vuda and surrounding areas on how traditional knowledge is able to mitigate the effects of climate change. The University engaged the IVolasiga Vou with Skipper Setareki Ledua to sail to the coastal communities of Viseisei, Lawaki and Namoli to engage in the participatory action research. CIS was given the responsibility to handle protocols apart from the actual data collection through interview questions. The Drua voyage began on 28th August and ended on 5th September. The IVolasiga Vou sailed students and staff of the University of Fiji to Veiseisei, Lauwaki and Namoli villages where they engaged the community and collected data on traditional knowledge and wisdom of how the ancestors were able to prepare themselves for natural disasters and especially how traditional knowledge and wisdom had prepared them to face the issues and challenges of the environment in the past. This knowledge was seen to provide avenues of redress for climate change in the future.

The University of Fiji, through its use of Drua vessel, has created a new chapter in academic research at University level, as it reconnected us with our community and the environment. The involvement of the only traditional Fijian Drua still in the water in Fiji has been the biggest impact in this research. The Centre has recommended that we continue to carry out this research and expand it to all our communities to cover the whole of Fiji. The University hopes to continue this research in time to come.

Academic staff have been publishing widely on various subjects in highly-ranked Quartile 1 journals and publications in 2023, including: *Frontiers in Marine Science*, *Journal of New and Pacific Studies*, *Mitigation and Adaptation Strategies for Global Change*, *Renewable Energy*, *Journal of Environmental Law and Policy*, *Journal of the Saudi Society of Agricultural Sciences*, *Ecological Indicators*, *Clean Technologies and Environmental Policy*, *Cognitive Computation*, *International Journal of Environmental Science and Technology*, *Applied Computing and Informatics*, *High Confidence Computing*, *Blockchain: Research and Applications*, *Heliyon*, *Computer and Electrical Engineering*, *the International Journal of Computers and Their Applications*, *The Hong Kong Journal of Social Sciences*, *Data in Brief*, *International Journal of Biometeorology* and *Earth Science Informatics*.

SOST researcher, Dr Ramendra Prasad, was featured in the Stanford University's list of top 2% scientists in the world in the subfields of Energy, Environmental Engineering and Earth & Environmental Sciences. This inclusion in world's most influential scholars and researchers according to research papers and citations is a significant honour for him and the University. It is a testament of the high-quality research being carried out by the Science Department and has placed us on the world map as a reputable university with highly regarded researchers. Professor A.B.M. Shawkat Ali has received the Bangladesh Expatriates' Award 2023 by the Government of Bangladesh for his excellent performance in the fields of Art, Literature and Research.

Ms. Atelini Bai of the School of Humanities and Arts (Education Department) completed her doctorate degree in 2023 and was successfully examined. Her thesis topic, "Understanding Solesolevaki, its Critical Role in the iTaukei Culture and Significance as a Pedagogical Tool in Learning", makes a significant contribution to Fijian research broadly.





" TRADITIONAL DRUA RESEARCH TEAM IN VILLAGE "



Academic Projects

I. Resilience to Climate Vulnerability and Environmental Risk (RECOVER): A Focus on Small Islands

FJD 226,700.00 research grant will be deposited to The University of Fiji over the three years.

Total Budget - CAD1,000,000.00

Progress/Updates: CLARE is jointly designed and run by the United Kingdom's Foreign, Commonwealth and Development Office (FCDO) and Canada's International Development Research Centre (IDRC). Through long-term commitments and partnerships worldwide and needs-driven, action-focused research, the UK (United Kingdom) and Canada are bridging critical gaps between science and action: developing new tools and supporting partner governments, communities, and the private sector to use evidence and innovation to drive effective solutions to the climate challenge whilst building the capacity of both those carrying out the research and those using the resulting evidence. SOST with University of Mauritius, University of Maldives, and University of Waterloo, have received CAD1,000,000.00 and FJD 226,700.00 research grant will be deposited to The University of Fiji over the three years to research on Climate Data analysis using modern Machine Learning algorithms.

II. Testing Market Efficiency of Plastic Waste Management in Communities experiment

Funded by the United Nations Development Fund (UNDP)

18,400.00 FJD

Timeline: Nov-2022 - Feb 2023

Progress/Updates: The project successfully completed this year. A final interview was conducted with a dissemination video in progress.

III. National implementation of global goals: Coherence between Nationally Determined Contributions (NDC) and the Sustainable Development Goals (SDG).

Funded by Stockholm Environment Institute and Linkoping University, Sweden.

FJD 90,000

Commenced in 2021

Progress/Updates: The final report has been submitted to Stockholm Environment Institute. Lead Investigator, Priyatma Singh presented the findings at the 2023 Radbound International Conference on Earth Systems Governance that was hosted in a hybrid mode in the Netherlands (<https://www.earthsystemgovernance.org/2023radbound/>). The team will work on the Policy brief in December 2023.

IV. Development of Entrepreneurial Skills Post COVID-19 through Rural Aquaculture

USAID-funded project

350,000 USD (742,000 FJD)

Timeline: Sep-2019 - Jan 2023

Progress/Updates: The USAID-PAF aquaculture project is progressing positively, with the community actively participating in training sessions and taking ownership of pond activities. However, a notable setback occurred recently with the flooding of the pond during the peak of Cyclone Mal. Currently, our main priority is repairing the main gate to secure the ponds and farm, mitigating the risk of similar incidents in the future. The repair work is underway to ensure the safety and well-being of the fish stock. As of now, we are planning to conduct the harvest in December and to ensure its success, Aquaculture consultant Dr. Rajesh will be conducting a refresher training session in the community pre-harvest. Stocking for the current operational pond and an additional 3 ponds next cycle will commence once the main gate is successfully restored. In terms of project timeline, PIDF and UniFiji's Dr. Navneel Prasad are actively working on finalizing at least three tentative dates for a one-day workshop. This workshop aims to share our business plan with the relevant stakeholders. This month, a new Research Assistant has joined the team to contribute to the ongoing efforts and ensure smooth coordination within the project.



"GROUNDS AND CLEANING TEAM STAFF"

V. Transforming Energy Access – Learning Partnership (TEA-LP)

Funded by UK Aid and overseen by the Carbon Trust

£16700.00

Progress/Update: The Department of Science – SOST has been awarded a small grant under the Transforming Energy Access-Learning Partnership (TEA-LP) project funded by the UKAid. Two of the TEA-LP that will be taken up and localized include: Course#1: Local Solutions for Energy Access; and Course #2: Mini-grids: Design and Operations. These two TEA-LP courses have been combined as one elective course in the MScREM programme. The tentative name of the new proposed elective course is Course Code: REM408; Course Name: Energy Access Solutions and Mini Grid Design.

The course outline has been prepared and was communicated with the Partners for their feedback. The updated one was vetted by the Department and the BOS for the approval and has also been approved by the Senate. It has been submitted to the ADO to begin with the FHEC registration process.

VI. Food Security in Vulnerable Islands: A Comparative Study between Kiribati and Fiji Islands.

Funded by Action on Poverty

\$29,587.07 FJD

The surveys have been completed and the team is analyzing the outcomes.

Publications

- A critical review of the 2018 conceptual framework of IASB: A shift towards the primary users of the GPFRs published in the International Journal of Critical Accounting by **Shivneil** and **Riaz**.
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- Kumar N. N., Patel, A., Prasad, N. S. and Nandani, S. (2023) Loss aversion or hand-to-mouth behaviour in private consumption models, New Zealand Economic Papers, DOI: 10.1080/00779954.2023.2171306.
- Lionel P Joseph, Ravinesh C Deo, Ramendra Prasad, Sancho Salcedo-Sanz, Nawin Raj, Jeffrey Soar (2023) Near real-time wind speed forecast model with bidirectional LSTM networks. Renewable Energy, Vol. 204, pp 39-58, Doi: <https://doi.org/10.1016/j.renene.2022.12.123>. (Q1; Impact Factor: 8.634; SNIP: 2.381; 90th percentile).

- Manendra Prasad, **Ramendra Prasad** (2023) Bifacial vs monofacial grid-connected solar photovoltaic for small islands: A case study of Fiji. *Renewable Energy*. Vol. 203, pp 686-702, Doi: <https://doi.org/10.1016/j.renene.2022.12.068> (Q1; Impact Factor: 8.634; SNIP: 2.381; 90th percentile).
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- **Prakash, A.** (2023) Assessing Trade Flows of the Melanesian Pacific Island Countries: An Implication on the Regional Trade Agreement presented at ADB-Asian Think Tank Development Forum: Pacific Island Economies, Grand Pacific Hotel and Laucala Campus, Suva, Fiji, 27th September, 2023.
- **Prakash, A.** (2023) attended Capacity-building training on Public Policy Workshop for Policy Makers facilitated by Professor Kent Weave at The University of the South Pacific, Laucala Campus, Suva, Fiji, 28th September, 2023
- **Prakash, A.** (2023) attended Public Fiscal Management Workshop at The University of the South Pacific, Laucala Campus, Suva, Fiji, 26th July, 2023.
- **Prakash, A.** (2023) Investigating Trade Costs and Trade Flows of Melanesian Countries Using the Heterogeneous Trade Cost Effects Model presented at Technical Workshop: Pacific Island Economies – Aiming for Sustainable Economic Development in the Midst of Growing Uncertainties, The University of the South Pacific, Laucala Campus, Suva, Fiji. 25th – 26th April, 2023.
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- Sujan Ghimire, Thong Nguyen-Huy, **Ramendra Prasad**, Ravinesh C Deo, David Casillas-Perez, Sancho Salcedo-Sanz, Binayak Bhandari (2023). Hybrid Convolutional Neural Network-Multilayer Perceptron Model for Solar Radiation Prediction. Cognitive Computation. Vol. 15, pp 645–671, Doi: <https://doi.org/10.1007/s12559-022-10070-y> (Q1; **82nd percentile**).
- The International Accounting Standards Board's 2018 Conceptual Framework on User Perspective: An Application of Stakeholder Theory published in Corporate Governance and Sustainability Reviews Journal by Shivneil and Riaz.
- Z. Buksh, R. Raj, N. Sharma and S. Ali, Leveraging Blockchain Technology in Digital Forensics: A Comprehensive Literature Review on Strategies for Safeguarding Digital Evidence and Information, Blockchain: Research and Applications, ELSEVIER, 2023 (Accepted).

Book

- C-H. Hsu, M. Xu, H. Cao, H. Baghban, and A B M S. Ali (Ed.), Big Data Intelligence and Computing, Springer, ISBN: 978-981-99-2233-8



"A TRADITIONAL APPROACH TAKEN BY THE UNIVERSITY TO CONDUCT RESEARCH ON CLIMATE CHANGE ON A TRADITIONAL CANOE (DRUA)."

Community Engagement, Environmental and Social Responsibilities

The University of Fiji has been instrumental in helping communities respond to the Covid-19 pandemic by providing online support to the wider public, conducting community research, public lectures, communicating and raising awareness by sharing accurate and scientific knowledge about the economy, as well as students volunteering to support vulnerable groups. Staff were involved in recycling events, projects for relocation of villages as part of the NGO driven Climate Change Mitigation of Risks and Adaptation programme and assisted in mangrove rehabilitation and restoration projects with conservation teams as advisors.

The JDPSOL hosted an exchange programme with the University of South Australia (UNISA), welcoming 19 law students with academic staff, Professor Jennifer McKay and Professor Sue Milne. This initiative marked a significant step in strengthening the bond between the two universities. From April 14th to 28th, 2023, a series of visitations and events unfolded, reflecting a reception, cultural exchange, and educational activities. The itinerary included visits to Sand Dunes Park, a welcome at the Samabula Campus, Colo-I-Suva Park, the Courthouse, Sovi Basin, the Fiji Museum, ANZAC Memorial, and a Talanoa session. The planning team comprised Professor Aziz Mohammed, Ms. Koila Kabu, and Ms. Najeeba Rahim from the Samabula Campus, along with Ms. Vineeta Narayan and Ms. Salaseini Naivaluvou from the Saweni campus. UFSA was also involved in supporting and accompanying the students. Following the trip, law lecturers Ms. Salaseini Naivaluvou and Ms Shivani submitted an article to Professor Jennifer McKay detailing the experience which will be published in 2024.

On July 17th 2023, the inauguration of The University of Fiji Art Gallery at the Samabula campus showcased diverse art exhibitions. Ms. Shivani, representing JDPSOL, displayed creations crafted from recycled materials.

The University of Fiji organized a remarkably successful 2023 Open Day across its campuses, drawing in an impressive crowd of over 2000 secondary school students enthusiastic about exploring their academic prospects for the 2024 intake. The staff and students took active part in the Open Day and organized moots for the visiting high school students which were very popular.

The Centre for iTaukei Studies arranged the World Indigenous Day celebration on August 9th at Saweni campus, with the law faculty's Salaseini Naivaluvou hosting and moderating the event. University staff and students actively joined the research for Drua Climate Change project, which spanned from September 28th to October 6th, 2023. This collaborative effort involved all University Schools and CIS. Due to the project having its presence mainly in Vuda coastal villages, Saweni's School of Law staff and seven law students were deeply involved in this initiative.

The Department of Accounting and Finance made extensive written and verbal submissions to the Review of Audit Act of 1969 during the stakeholder consultation carried out by the office of the Auditor General, as part of the Strategic Plan outputs for the Think Tank approach to education for the public good.

The Department of Science in collaboration with the Stockholm Environment Institute, Sweden, conducted a workshop on “Policy Coherence for Sustainable Development”. The workshop was conducted on 27 April, at Holiday Inn, Suva. Assistant Minister Hon. Sakiusa from the office of the Prime Minister was the chief guest. The event brought together an audience of decision-makers working on environmental and climate issues in Fiji, NGOs, traditional leaders, private sector and representatives from academic and technical institutes focusing on environmental change.

The aim of the workshop was to exchange knowledge and expertise and draw lessons from existing institutional mechanisms and policy making processes governing the Agriculture and Tourism sector in Fiji. The University staff worked with the participants to identify opportunities for better linking these processes to promote greater coherence in setting policy priorities and in the implementation of projects and programmes. The University disseminated findings from the research project titled “National implementation of Global Goals: Coherence between Nationally Determined Contributions (NDC) and Sustainable Development Goals (SDG)” which collectively focused on tools and approaches that can be employed to overcome barriers, promote Fiji’s woven approach to resilient development and deliver effective policy outcomes. The goal of Community Engagement, Environmental and Social Responsibilities draws attention to our commitment to social and environmental responsibilities in teaching, research, operations and community outreach plans. The University staff and students focus on reducing the environmental impact of our structural and renovation projects and promote the construction of a Green Campus.

Infrastructure and Systems

The goal of infrastructure and systems moves the University of Fiji towards comprehensive support and service mechanisms. The university supports the notion of providing a robust, modern and quality assured Finance Systems, IT Systems, Facilities and Landscaping, Library, Registry support and Communications/Public Relations strategies for teaching, administrative responsibility, and public relations.

The TopHat platform allowed fully virtual classrooms for local, international and regional students and provides a choice in learning. Students surveyed requested the Hyflex Mode to continue for their convenience without losing quality in learning.

Governance and Financial Stability

Governance is a critical part of the University's operations and strategy. The University's goal was to have robust governance appointments, structures and awareness mechanisms as well as the appointment of highly qualified operational staff appointed who pay rigorous attention of financial regulatory policies, compliance and audit frameworks. The goal of governance and financial sustainability ensures that the governance mechanisms are robust, knowledgeable, sustainable and of the highest professional quality. Annual Reports are published and disseminated in good time. Gender equity and diversity of people at University are appreciated and supported as a governance issue. The university has ventured into an inter disciplinary approach to learning by developing and sharing its educational courses in collaboration within and outside the University through industry involvement. This is especially exemplified by the Journalism and Media Studies Programme which is industry developed and taught in combination with the University academics. Also similar is the LLB programme which, from 2024, will be taught by experienced senior lawyers.

Risk Management

The potential for a reduced number of law students compared to previous years emerges due to decreased TSLB support, as well as a higher quantum of unemployed or underemployed graduates not only in law but in many other fields subject to market realities.

The involvement of the industry in programme review has been considered as one of the major mitigating factor for the anticipated risks. One of the mitigation strategies is for graduates to simultaneously attain the soft skills of communication, human values, time management, ethics and professionalism which the University now offers alongside hard, formal qualifications.

The goal of risk management entails early and aggressive risk identification through the collaboration and partnership of relevant stakeholders for the physical and financial safety and sustainability in programmes and human resource management of students and staff.

Accountability Framework

The University has a Quality Assurance Office, with a Director and staff, who are responsible for tracking the progress of the Strategic Plan 2022-2026 and to ensure compliance with Sub-strategic Plans of each Section, School and Department. The University's achievement of international QAA accreditation and Higher Education Commission of Fiji registration attests to its ability to be accountable, transparent and collaborative in all that it undertakes. The University conducts scheduled reviews and ensure that it complies with Fiji Higher Education Commission and international quality standards.

" TRADITIONAL DRUA RESEARCH TEAM IN COURSE TO THE VILLAGES
WITH THE CAPTAIN DIRECTING "



Master Plan and Physical Facilities

In 2023 the University disbursed approximately \$0.5M to purchase and upgrade IT Services, furniture, fittings and books. Since 2005, the University has spent \$7.5M in repairs to the facilities and equipment. Annual operating costs in 2023—inclusive of salaries and wages, travel and per diem, electricity, telephone, water and sewerage, FHEC, land lease, rent, insurance, advertising and marketing, printing, stationery, postage and photocopying, leaning and sanitary, graduation, security, and general expenses—amounted to \$16,740,321, and operating revenues of \$15,921,696. Despite the impact of COVID-19, the University managed its finances in a far-sighted manner. It invested in the third Campus in Ba with a total cost of \$3.5M which was officially opened on 8Th July 2023 by the Deputy Prime Minister Professor Biman Prasad.

Conclusion

The University has steadily improved its overall performance and quality over the past 5 years. It has achieved international quality assurance accreditation through a rigorous process of measurement by an international agency (QAA UK) which measured quality against 10 European Standards and Guidelines, with a mid-cycle review (due in 2025) built into the process.

The University has also increased the number of academic staff with PhDs or on PhD track and has reported on a significant number of publications by staff in highly ranked academic journals. By the year 2024 the University aims to have 90% of it's academic staff with PhDs.

The University also established its own Press- The University of Fiji Press- which, on average publishes 3 books a year.

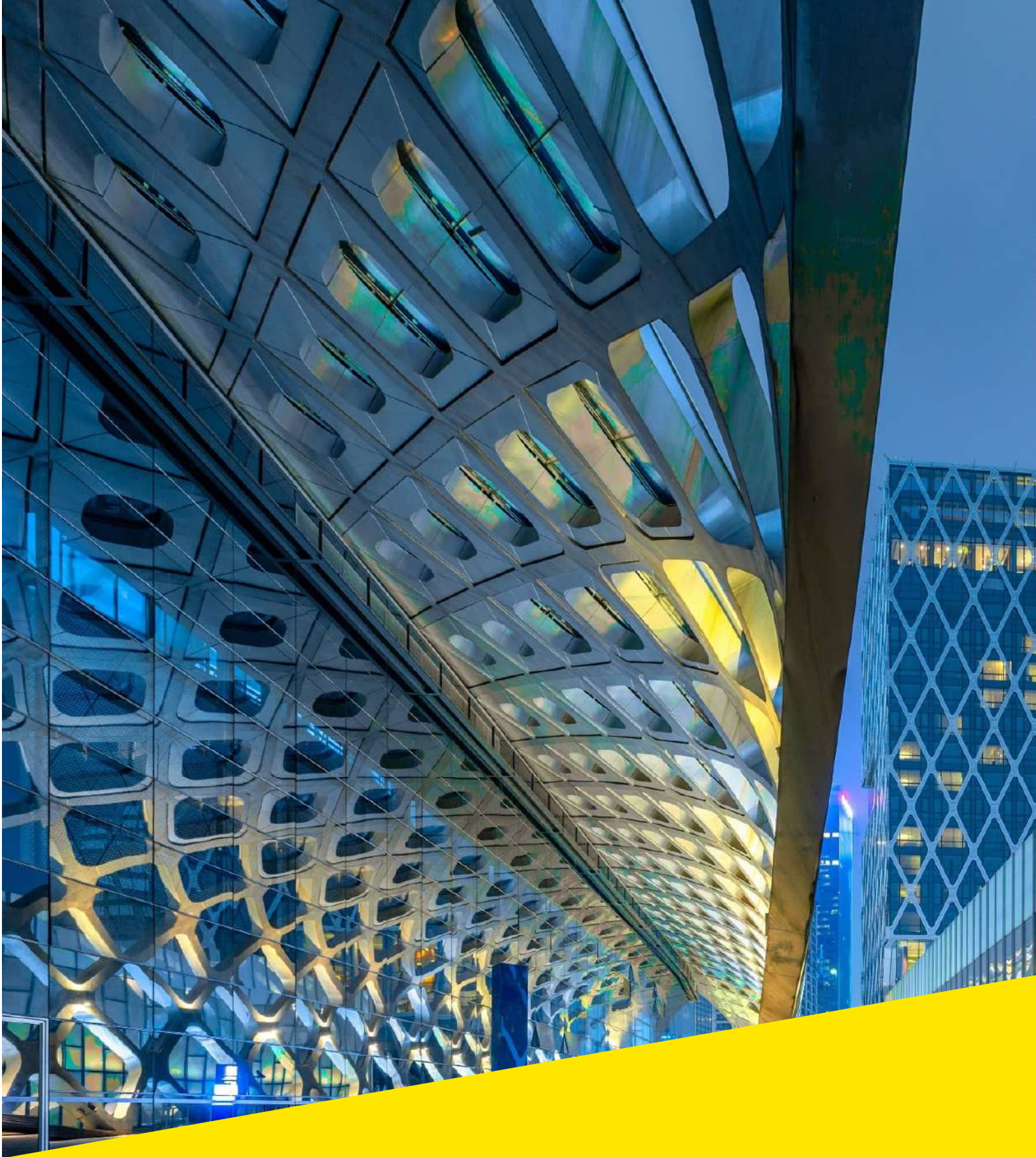
Student Life and performance is at the top of the priority list of the University's Strategic Plan 2022-2026. Achievements in relation to the Plan are measured via signposting through annual sub-strategic plans released by Schools, Centre and Sections at the beginning of the year and reported on at the end of the year for Senate and Council endorsement. This measures performance in each category of staff as well as students including through student evaluations per semester.

The role of the University of Fiji is to provide top quality education for the development of a knowledge-based society, from the human values approach which includes developing both hard qualifications and soft skills required simultaneously by employers and industry in the 21st century.

The University dialectic of the 'Gurukul and Drua' educational philosophy (a journey in holistic higher education) is what sets it apart from others in Fiji. This allows the University of Fiji to assist in nation building and re-building through the process of education as the most important aspect of development there is.



"VIEW OF THE UMANAND PRASAD SCHOOL OF MEDICINE AND HEALTH SCIENCES BUILDING"



The University of Fiji

Financial Statements

31 December 2023

THE UNIVERSITY OF FIJI
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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**THE UNIVERSITY OF FIJI
GENERAL INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023**

Administration

Vice-Chancellor
Professor Shaista Shameem

Executive Director Finance Planning & Development

Dr. Ravineet Sami

Bankers

Home Finance Company Limited, Suva, Fiji
Westpac Banking Corporation, Suva, Fiji

Solicitors

Vijay Maharaj Lawyers
Krishna & Company

Auditor

Ernst & Young
Nadi
Fiji

Registered office

The University of Fiji
Private Mail Bag
Saweni
Lautoka

THE UNIVERSITY OF FIJI
STATEMENT BY APPOINTED OFFICERS
FOR THE YEAR ENDED 31 DECEMBER 2023

In our opinion, the accompanying financial statements give a true and fair view of the financial position of The University of Fiji as at 31 December 2023 and of its financial performance for the year ended on that date.

We are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



Professor Shaista Shameem
Vice Chancellor



Mr. Ravindra Deo Varman
Chair- Finance Committee



Dr. Ravineet Sami
Executive Director Finance
Planning & Development

**THE UNIVERSITY OF FIJI
COUNCIL'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

In accordance with a resolution of the Council of The University of Fiji, the Council members herewith submit the statement of financial position of The University of Fiji (the University) as at 31 December 2023, the statement of activities and other comprehensive income and statement of cash flows for the year ended on that date and report as follows:

Council members

The names of the Council members in office at the date of this report are:

Pt. Kamlesh Arya - Pro Chancellor & Chair of Council
Professor Shaista Shameem
Mr. Arun Padarath
Pt. Bhuwan Dutt
Mr. Bayant Singh
Mr. Ravindra Varman
Mr. Chandra Sen
Mr. Balwant Singh
Mr. Netani Druavesi
Mr. Manhar Narsey
Ratu Meli Tora
Ms Maca Ratabua
Mr. Shivneil Raj
Dr. Claire Slatter
Ms. Jane Ricketts
Mr. Ravneet Charan
Mr. Arvind Chand
Mr. Ravneel Singh
Ms. Selina Kuruleca
Professor Tupeni Baba

Formation of The University of Fiji

The University of Fiji (the University) was established by The University of Fiji Act 2011.

Principal activities

The principal activities of the University in the course of the financial year was to provide tertiary education for foundation, undergraduate, postgraduate and general education under the trading name of the University of Fiji.

Results

The deficit for the year was \$818,625 (2022: \$571,458). No income tax was recorded as the University has been granted an exemption from income tax.

Reserves

The Council members recommend that no transfer be made to reserves.

Bad and doubtful debts

Prior to the completion of the University's financial statements, the Council members took reasonable steps to ascertain that action had been taken in relation to the provision for doubtful debts. In the opinion of Council members, adequate provision has been provided for doubtful debts.

As at the date of this report, the Council members are not aware of any circumstances, which would render the amount written off for bad debts, or the provision for doubtful debts in the University, inadequate to any substantial extent.

**THE UNIVERSITY OF FIJI
COUNCIL'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Non-current assets

Prior to the completion of the financial statements of the University, the Council members took reasonable steps to ascertain whether any non-current assets were unlikely to be realised in the ordinary course of business compared to their values as shown in the accounting records of the University. Where necessary these assets have been written down or adequate provision has been made to bring the values of such assets to an amount that they might be expected to realise.

As at the date of this report, the Council members are not aware of any circumstances, which would render the values attributed to non-current assets in the University's financial statements misleading.

Basis of accounting

The Council members believe the basis of the preparation of the financial statements is appropriate and that the University will be able to continue in operation for at least twelve months from the date of this statement. Accordingly, the Council members believe the classification and carrying amounts of assets and liabilities as stated in these financial statements to be appropriate.

Unusual transactions

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

Events subsequent to balance date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the University, the results of those operations, or the state of affairs of the University in future financial years.

Other circumstances

As at the date of this report:

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

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

Council members' benefits

No Council member has received or become entitled to receive a benefit (other than those disclosed in the financial statements) by reason of a contract made by the University or by a related corporation with the Council member or with a firm of which he/she is a member, or with an entity in which he/she has a substantial financial interest, except members who have a contract of employment with the University.

THE UNIVERSITY OF FIJI
COUNCIL'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

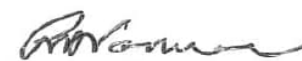
Auditor independence

The Council members have obtained an independence declaration from the University's auditor, Ernst & Young. A copy of the auditor's independence declaration is set out in the *Auditor's Independence Declaration to the Council of The University of Fiji* on page 7.

Signed on behalf of the Council and in accordance with a resolution of the Council members this 4th March 2024.



Pt. Kamlesh Arya
Pro - Chancellor & Chair of Council



Mr. Ravindra Deo Varman
Chair- Finance Committee



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21 Enamanu Road
Nadi Fiji
PO Box 10812 Nadi Airport Fiji

Tel: +679 666 2433
Fax: +679 666 7282
ey.com

Auditor's Independence Declaration to the Council of The University of Fiji

As lead auditor for the audit of The University of Fiji for the financial year ended 31 December 2023, I declare to the best of my knowledge and belief, there have been:

- (a) no contraventions of the auditor independence requirements in relation to the audit
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of The University of Fiji during the financial year.


Ernst & Young
Chartered Accountants


Shaneel Nandan
Partner
Nadi, Fiji
4 March 2024



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Independent Auditor's Report

To the Council of The University of Fiji

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of The University of Fiji ("the University"), which comprise the statement of financial position as at 31 December 2023, the statement of comprehensive income and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the University as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the financial statements* section of our report. We are independent of the Company in accordance with the *International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code)* together with the ethical requirements that are relevant to our audit of the financial statements in Fiji and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The University Council and management are responsible for the other information. The other information comprises Council's report but does not include the financial statements and the auditor's report thereon.

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

In connection with our audit of the financial statements, our 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 our knowledge obtained during the audit, or otherwise appears to be materially misstated. If, based upon the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the University Council and management for Financial Statements

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

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

The University Council and management are responsible for overseeing the University's financial reporting process.

Independent Auditor's Report (Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud and 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, we exercise professional judgement and maintain professional skepticism throughout the audit. We 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 our 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 University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the University Council and management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with University Council and management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We communicate with those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Independent Auditor's Report (Continued)

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of The University of Fiji Act 2011, in our opinion;

- a) proper books of account have been kept by the University, so far as it appears from our examination of those books
- b) the accompanying financial statements;
 - i. are in agreement with books of accounts
 - ii. to the best of our information and according to the explanations given to us, give the information required by The University of Fiji Act 2011 in the manner so required.


Ernst & Young
Chartered Accountants


Shaneel Nandan
Partner
Nadi, Fiji
4 March 2024

THE UNIVERSITY OF FIJI
STATEMENT OF ACTIVITIES AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 \$	2022 \$
Income			
Tuition fees	14	12,570,352	12,150,247
Amortisation of deferred income		213	213
Donations		4,500	12,702
Gain on sales		250	250
(Deficit) from bookshop	13	(41,036)	(7,466)
Surplus from Bemacino		3,917	10,220
Government grant	14	2,962,078	2,304,774
Other income		421,422	391,237
		<u>15,921,696</u>	<u>14,862,177</u>
Expenditure			
Advertising and marketing		118,070	103,518
Auditor's remuneration		23,490	22,331
Bad debts	3.1	2,441,762	337,830
Bank charges		32,068	27,679
Cleaning and sanitation		134,729	78,035
Council and other meeting cost		15,000	15,000
Depreciation and amortisation		786,388	774,322
Doubtful debts		(1,550,093)	704,388
Electricity		339,834	368,080
Fiji National Provident Fund - employer contributions*		443,328	343,099
Fiji National University levy		16,292	14,278
Functions		16,015	35,283
Motor vehicle expense		42,340	35,523
General expenses	20	797,898	837,330
Graduation		82,129	59,938
Insurance		104,743	96,753
Interest	16	321,492	322,966
Legal fees		44,914	10,285
Learning, teaching and research		61,596	18,171
Photocopier rental		88,550	61,150
Rent and rates	18	900,616	808,458
Repairs and maintenance	17	572,213	447,501
Salaries and wages	15	8,625,594	7,912,106
Security		1,024,129	713,048
Stationery, printing and postage		124,978	91,680
Telephone, fax and internet		424,494	361,193
Traveling and accommodation	19	707,752	833,690
Total expenditure		<u>16,740,321</u>	<u>15,433,635</u>
Net deficit for the year		(818,625)	(571,458)
Accumulated funds at 1 January		16,123,330	16,694,788
Total accumulated funds at 31 December		<u>15,304,705</u>	<u>16,123,330</u>

* During the year 2023, the University paid 1% additional FNPF employer contribution for all staff in excess of the required contribution.

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

THE UNIVERSITY OF FIJI
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	Notes	2023 \$	2022 \$
Current assets			
Trade and other receivables	4	3,953,950	4,518,976
Inventories	5	275,084	283,860
Prepayments and other assets	6	319,255	304,995
Cash and cash equivalents	12(ii)	548,697	39,865
		<u>5,096,986</u>	<u>5,147,696</u>
Non current assets			
Property, plant and equipment	7	22,129,956	22,496,012
		<u>22,129,956</u>	<u>22,496,012</u>
Total assets		<u>27,226,942</u>	<u>27,643,708</u>
Current liabilities			
Deferred income	2.2(j)	14,876	15,088
Trade and other payables	8	943,411	1,178,067
Employee benefits	9	329,192	365,364
Interest-bearing borrowings	10	3,801,377	1,873,876
		<u>5,088,856</u>	<u>3,432,395</u>
Non current liabilities			
Trade and other payables	8	421,678	421,678
Interest-bearing borrowings	10	6,411,703	7,666,305
		<u>6,833,381</u>	<u>8,087,983</u>
Total liabilities		<u>11,922,237</u>	<u>11,520,378</u>
Net assets		<u>15,304,705</u>	<u>16,123,330</u>
Accumulated funds			
Accumulated funds	11	15,304,705	16,123,330
Surplus in owners' equity		<u>15,304,705</u>	<u>16,123,330</u>

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

THE UNIVERSITY OF FIJI
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 \$	2022 \$
Operating activities			
Student fees		14,671,211	11,601,971
Government grants and donation		3,388,213	2,708,926
Other (expense)/income		(37,081)	2,791
Payments to suppliers and employees		(17,444,586)	(13,217,726)
Interest and other costs of finance paid		(321,492)	(322,966)
Net cash flows provided by operating activities	12(i)	<u>256,265</u>	<u>772,996</u>
Investing activities			
Acquisition of property, plant and equipment		(420,332)	(1,913,895)
Net cash flows used in investing activities		<u>(420,332)</u>	<u>(1,913,895)</u>
Financing activities			
Repayment of related party loans		(180,000)	(360,000)
Repayment of interest-bearing borrowings		(1,089,499)	(152,819)
Net cash flows used in financing activities		<u>(1,269,499)</u>	<u>(512,819)</u>
Net decrease in cash and cash equivalents		(1,433,566)	(1,653,718)
Cash at bank at 1 January		(564,014)	1,089,704
Bank overdraft as at 31 December	12(ii)	<u>(1,997,580)</u>	<u>(564,014)</u>

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

THE UNIVERSITY OF FIJI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Corporate information

The University of Fiji (the University) is incorporated and domiciled in Fiji. The financial statements of The University of Fiji for the year ended 31 December 2023 were authorised for issue in accordance with a resolution of the Council members on 4 March 2024.

2.1 Basis of preparation

The financial statements of the University have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) as issued by the International Accounting Standards Board (IASB).

The financial statements have been prepared under the convention of historical cost accounting and do not take into account changing monetary values or current valuations of non-current assets unless stated otherwise. The financial statements are presented in Fijian dollars and all values are rounded to the nearest dollars except when otherwise indicated.

2.2 Summary of significant accounting policies

a) Trade and other receivables

Trade receivables are recognised at original invoice amount (inclusive of VAT) less any provision for uncollectible debts. Bad debts are written off during the year in which they become known. A specific provision is raised for any doubtful debts. Aggressive debtors collection is not practiced as the University plans to collect these by retaining graduation certificates unless full payment by the student or any other payment arrangement is made.

b) Cash and cash equivalents

Cash comprise cash at bank and short-term deposits with original maturities of three months or less. For the purpose of statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

c) Property, plant and equipment

Plant and equipment is stated at cost, net of accumulated depreciation and/or accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long term construction projects if the recognition criteria are met. When significant parts of property, plant and equipment are required to be replaced in intervals, the University recognises such parts as individual assets with specific useful lives and depreciation, respectively. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in the statement of comprehensive income as incurred.

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

Leasehold land	Amortised over the lease
Buildings	1.25%
Apparatus, equipment and motor vehicles	10% - 33.33%
Furniture and fittings	10%
Books	20%

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

The assets' residual values, useful lives and methods of depreciation are reviewed at each financial year end, and adjusted prospectively, if appropriate.

THE UNIVERSITY OF FIJI
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

2.2 Summary of significant accounting policies (continued)

d) **Inventories**

Inventories have been valued at the lower of cost or net realisable value after allowances for damaged and obsolete inventory. Cost is determined on an average cost basis.

e) **Trade and other payables**

Liabilities for trade creditors and other amounts are carried at cost (inclusive of VAT where applicable) which is the fair value of the consideration to be paid in the future for goods and services received whether or not billed to the University. Amounts payable that have been translated to local currency using the rates of exchange ruling at the end of the financial year.

f) **Value Added Tax (VAT)**

The University is VAT exempt and hence all revenue and expenses are VAT inclusive.

g) **Revenue recognition information**

Revenue comprises the fair value of the considerations received or receivable for the sale of goods and services in the ordinary course of the University's activities. Revenue is shown net of returns, rebates and discounts.

The University recognises revenue when the amount of the revenue can be reliably measured, it is probable that future economic benefits will flow to the University and when specific criteria have been met for each of the University's activities as described below. The amount of revenue is not considered to be reliably measurable until all contingencies relating to the sale have been resolved. The University bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is recognised for the major activities as follows:

i) **Government grants**

The University treats operating grants received from the Fiji Government as income in the year of receipt or when entitlement to the grant is established. Government grant in respect of capex are recognised initially as deferred income when there is reasonable assurance that they will be received and the University will comply with the conditions associated with the grant and are then recognised in profit or loss as income on a systematic basis over the useful life of the asset.

ii) **Project income**

Grants that compensate the University for expenses incurred are recognised in profit or loss as income on a systematic basis in the same periods in which the expenses are recognised.

iii) **Student tuition fees**

Student tuition fee income is generated from fee-paying courses for local and overseas students. Revenue is recognised in the same period as the courses for which the fee income is derived are held. Upfront payments by students for courses being held in the next teaching year are treated as deferred income and recorded as revenue in the following year as the course is provided.

iv) **Non-tuition fees and charges**

Fees and charges comprise other services provided to students, which are recognised as the service is provided.

v) **Trading activities**

Revenue in respect of trading activities is recognised at the point of sale for goods, or as the service is performed.

THE UNIVERSITY OF FIJI
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

2.2 Summary of significant accounting policies (continued)

g) Revenue recognition information (continued)

vi) **Asset sales**

The net gain on asset sales is included as other income and the net loss as an expense. The profit or loss on disposal of assets is brought to account when the significant risks and rewards of ownership of the assets have been transferred to the buyer.

h) **Foreign currencies**

Foreign currency transactions are translated to Fiji dollars at rates of exchange ruling at the dates of the transactions. Amounts receivable and payable in foreign currencies are converted to Fiji currency at the rates of exchange ruling at the balance sheet date. All exchange gains or losses whether realised or unrealised are included in the statement of activities and other comprehensive income.

i) **Income tax**

From 2011, the University is exempt from income tax in accordance with the provision of Section 17 of the Fiji Income Tax Act.

To write off deferred tax from prior years, tax effect accounting is adopted whereby the income tax expense is matched with the accounting profit after allowing for permanent differences. The future income tax benefit relating to tax losses and net cumulative timing differences in the University is not brought to account as an asset unless the benefit is virtually certain of realisation.

Income tax on the University's net cumulative timing differences is set aside to the deferred tax account or future income tax benefit account at current rates.

j) **Deferred income**

Donations received in the form of property, plant and equipment is treated as deferred income which is recognised as income on a systematic basis over the useful life of the asset.

k) **Comparatives**

Where necessary, the comparative figures have been adjusted to conform with changes in presentation in the current year.

3. Revenue and expenses	2023	2022
3.1 Operating expenses	\$	\$
Auditor's remuneration - audit fees	20,000	18,500
- other	4,990	3,831
Bad debts	2,441,762	337,830
Doubtful debts	(1,550,093)	704,388
Other operating costs	6,876,576	6,134,014
Total operating expenses	<u>7,793,235</u>	<u>7,198,563</u>
3.2 Finance costs	\$	\$
Interest on debt and borrowings	<u>321,492</u>	<u>322,966</u>

THE UNIVERSITY OF FIJI
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
4. Trade and other receivables	\$	\$
Fees in arrears	4,278,865	6,393,984
Less: provision for doubtful debts	<u>(324,915)</u>	<u>(1,875,008)</u>
	<u>3,953,950</u>	<u>4,518,976</u>
Student loan receivables	425,656	425,656
Less: provision for doubtful debts	<u>(425,656)</u>	<u>(425,656)</u>
	<u>-</u>	<u>-</u>
	<u>3,953,950</u>	<u>4,518,976</u>
Disclosed as:		
Current	<u>3,953,950</u>	<u>4,518,976</u>

As at 31 December 2023, the University has trade receivables of \$3,953,950 (2022: \$4,518,976) which is net of provision for doubtful debts, the University had also fully written off bad debts of \$2,441,762.

Student loan receivables shall be recovered by the University as follows:

- (i) within three years following completion of undergraduate degree.
- (ii) within eighteen months following completion of diploma or one year following completion of certificate.
- (iii) for any other programme of study, within the equivalent period of time as that normally required for the completion of that programme of study, after the completion of that programme of study.

5. Inventories	\$	\$
Canteen	2,970	1,140
Bookshop	67,122	64,701
Gowns	<u>204,992</u>	<u>218,019</u>
Total inventories at the lower of cost and net realisable value	<u>275,084</u>	<u>283,860</u>

As at 31 December 2023, \$Nil (2022: \$Nil) was recognised as an expense for inventories written down.

6. Prepayments and other assets	\$	\$
Deposits	147,755	142,855
Prepayments	<u>171,500</u>	<u>162,140</u>
	<u>319,255</u>	<u>304,995</u>

THE UNIVERSITY OF FIJI
 NOTES TO THE FINANCIAL STATEMENTS (continued)
 FOR THE YEAR ENDED 31 DECEMBER 2023

7. Property, plant and equipment

	Leasehold land	Work in Progress	Buildings	Apparatus, equipment and motor vehicles	Furniture and fittings	Books	Total
Cost	\$		\$	\$	\$	\$	\$
At 1 January 2022	1,588,574	1,232,140	18,712,219	6,800,004	1,470,947	1,715,809	31,519,693
Additions	-	1,044,357	96,194	694,731	54,727	23,886	1,913,895
At 31 December 2022	1,588,574	2,276,497	18,808,413	7,494,735	1,525,674	1,739,695	33,433,588
Additions	-	173,494	-	217,779	19,632	9,427	420,332
Transfers	-	(2,436,187)	2,430,286	-	5,901	-	-
At 31 December 2023	1,588,574	13,804	21,238,699	7,712,514	1,551,207	1,749,122	33,853,920
Depreciation and impairment							
At 1 January 2022	42,999	-	1,585,101	5,908,106	1,016,300	1,610,748	10,163,254
Depreciation charge	3,099	-	234,283	391,808	88,913	56,219	774,322
At 31 December 2022	46,098	-	1,819,384	6,299,914	1,105,213	1,666,967	10,937,576
Depreciation charge	3,099	-	248,144	404,908	90,752	39,485	786,388
At 31 December 2023	49,197	-	2,067,528	6,704,822	1,195,965	1,706,452	11,723,964
Net book value:							
At 31 December 2023	1,539,377	13,804	19,171,171	1,007,692	355,242	42,670	22,129,956
At 31 December 2022	1,542,476	2,276,497	16,989,029	1,194,821	420,461	72,728	22,496,012

THE UNIVERSITY OF FIJI
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

			2023	2022
8. Trade and other payables			\$	\$
Creditors and accruals (current)			662,934	986,002
Unearned revenue - Government Grant			280,477	192,065
Student loans payable (non-current)			421,678	421,678
			<u>1,365,089</u>	<u>1,599,745</u>
Disclosed as:			\$	\$
Current			943,411	1,178,067
Non-current			421,678	421,678
			<u>1,365,089</u>	<u>1,599,745</u>
9. Employee leave liability			\$	\$
Balance at 1 January			365,364	369,839
Arising during the year			442,962	436,016
Paid during the year			(479,134)	(440,491)
Balance at 31 December			<u>329,192</u>	<u>365,364</u>
A liability has been recognised for employee benefits associated with outstanding annual leave balances.				
10. Interest-bearing borrowings			\$	\$
	Effective interest rate	Maturity		
Current				
Bank overdraft (Note 12)		On demand	2,546,277	603,879
Westpac Banking Corporation	4.25%	2026	56,083	99,369
Westpac Banking Corporation	4.25%	2024	68,221	99,493
Westpac Banking Corporation	4.25%	2026	611,641	582,248
Westpac Banking Corporation	4.25%	2033	237,924	214,952
Arya Pratinidhi Sabha of Fiji	0.0%	2043	180,000	180,000
Arya Pratinidhi Sabha of Fiji Savings Cooperatives Limited	5.0%	2029	101,231	93,935
			<u>3,801,377</u>	<u>1,873,876</u>
Non-current				
Westpac Banking Corporation	4.25%	2026	1,039,010	1,642,903
Westpac Banking Corporation	4.25%	2024	-	67,630
Westpac Banking Corporation	4.25%	2026	103,418	160,274
Westpac Banking Corporation	4.25%	2033	1,550,840	1,788,838
Arya Pratinidhi Sabha of Fiji	0.0%	2043	3,384,881	3,564,881
Arya Pratinidhi Sabha of Fiji Savings Cooperatives Limited	5.0%	2029	333,554	441,779
			<u>6,411,703</u>	<u>7,666,305</u>

(a) **Details of securities of the interest-bearing loan from Westpac Banking Corporation:**

The loan from Westpac Banking Corporation is guaranteed by the Trustees of the Arya Pratinidhi Sabha of Fiji as mortgagor on the following properties:

- Registered First All Monies Mortgage No. 446242 given by the Borrower over Native Lease 21299 being Property located at Queens Road, Saweni, Lautoka (Property is also known as University of Fiji).
- Registered First All Monies Mortgage given by the Borrower over Certificate of Title 25684 on DP 6413, situated at 2 + miles Samabula, Suva (To Be Taken).

(b) **Internal loans - Arya Pratinidhi Sabha of Fiji**

Internal loans are loans from the Arya Pratinidhi Sabha of Fiji at an interest rate of nil% (2022: nil) that have been used to supplement the capital and operating requirements of the University. These loans are not due for repayment in the near future and the Arya Pratinidhi Sabha of Fiji and its entities will continue to provide supplementary funding for ongoing financial requirements of the University.

THE UNIVERSITY OF FIJI
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Accumulated funds

The University operates under the "University of Fiji Act 2011" to serve the post secondary educational needs of the communities of Fiji and any other global communities' that wish to receive tertiary education at the University. The transfer of legal ownership from a University by guarantee to an educational institute has not been effected at the date of the financial statements.

12. Notes to the statement of cash flows

	2023	2022
(i) Reconciliation of surplus to net cash inflows from Operating Activities:	\$	\$
Operating deficit	(818,625)	(571,458)
Add non-cash items:		
Amortisation of deferred income	(212)	(213)
Depreciation	786,388	774,322
Provision for doubtful debts	(1,550,093)	704,388
Net cash (used in)/provided by operating activities before change in assets and liabilities	<u>(1,582,542)</u>	<u>907,039</u>
Changes in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	2,115,119	(653,298)
(Increase)/decrease in prepayments and other assets	(14,260)	105,022
Decrease in inventories	8,776	21,621
Decrease in employee benefits	(36,172)	(4,475)
(Decrease)/increase in trade and other payables	<u>(234,656)</u>	<u>397,087</u>
Net cash flows provided by operating activities	<u>256,265</u>	<u>772,996</u>

(ii) Reconciliation of cash:

For the purpose of the statement of cash flows, cash comprises of cash at bank. Cash as at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

	\$	\$
Grant account	3,037	3,094
Operating account	534,360	34,471
Cash on hand	11,300	2,300
Cash and cash equivalents	<u>548,697</u>	<u>39,865</u>
Bank overdraft (Note 10)	<u>(2,546,277)</u>	<u>(603,879)</u>
	<u>(1,997,580)</u>	<u>(564,014)</u>

13. Bookshop trading account

	\$	\$
Bookshop sales	<u>169,050</u>	<u>40,396</u>
Less: cost of sales		
Opening stock	64,701	81,903
Purchases	191,872	25,799
Wages	20,635	4,861
	<u>277,208</u>	<u>112,563</u>
Less: closing stock	<u>(67,122)</u>	<u>(64,701)</u>
	<u>210,086</u>	<u>47,862</u>
Deficit transferred to statement of comprehensive income	<u>(41,036)</u>	<u>(7,466)</u>

14. Fees

	\$	\$
Tuition fees	12,570,352	12,150,247
Government grant	2,962,078	2,304,774
	<u>15,532,430</u>	<u>14,455,021</u>

THE UNIVERSITY OF FIJI
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
15. Salaries and wages	\$	\$
Senior management	2,055,818	1,844,644
Administration and support staff	1,837,540	1,409,205
Per diems	141,573	85,793
Academic staff	4,590,663	4,572,464
	<u>8,625,594</u>	<u>7,912,106</u>
16. Interest	\$	\$
Interest on bank loans	294,706	298,466
Interest on internal loans	26,786	24,500
	<u>321,492</u>	<u>322,966</u>
17. Repairs and maintenance	\$	\$
Building maintenance	477,810	188,446
Compound maintenance	25,194	56,704
Equipment maintenance	69,209	202,351
	<u>572,213</u>	<u>447,501</u>
18. Rent and rates	\$	\$
Land rental	33,211	32,829
Clinical accommodation/PC labs and Centre	846,664	755,176
Water rates	20,741	20,453
	<u>900,616</u>	<u>808,458</u>
19. Travelling and accommodation	\$	\$
Local traveling and accommodation	697,405	785,088
Overseas travelling and accommodation	10,347	48,602
	<u>707,752</u>	<u>833,690</u>
20. General expense	\$	\$
Sub OHS	642,819	694,248
Hire charges	133,547	129,111
Staff development	21,532	21,494
	<u>797,898</u>	<u>844,853</u>

21. Related party disclosures

The following were Council members during the financial year and up to the date of this report:

Pt. Kamlesh Arya - Pro Chancellor & Chair of Council
Professor Shaista Shameem
Mr. Arun Padarath
Pt. Bhuwan Dutt
Mr. Bayant Singh
Mr. Ravindra Varman
Mr. Chandra Sen
Mr. Balwant Singh
Mr. Netani Druavesi
Mr. Manhar Narsey
Ratu Meli Tora

THE UNIVERSITY OF FIJI
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

21. Related party disclosures (continued)

The following were Council members during the financial year and up to the date of this report (continued):

Ms Maca Ratabua
Mr. Shivneil Raj
Dr. Claire Slatter
Ms. Jane Ricketts
Mr. Ravneet Charan
Mr. Arvind Chand
Mr. Ravneel Singh
Ms. Selina Kuruleca
Professor Tupeni Baba

Related party balances

Included in payables at year end is the following related party balances:

	2023	2022
(a) <u>Non-current</u>	\$	\$
Internal loan from the Arya Pratinidhi Sabha of Fiji	<u>3,384,881</u>	<u>3,564,881</u>

During the year, The University of Fiji traded with its related entity, the Arya Pratinidhi Sabha of Fiji. The amounts included in the determination of net surplus that resulted from transactions with related entity were as follows:

	\$	\$
<u>Arya Pratinidhi Sabha of Fiji</u>		
Interest on internal loan	<u>26,786</u>	<u>24,500</u>
<u>Key management compensation</u>		
Salaries and wages	<u>1,574,099</u>	<u>1,053,389</u>

22. Principal business activities

The principal activities of the University in the course of the financial year was to provide tertiary education for foundation, undergraduate, postgraduate and general education under the trading name of the University of Fiji.

23. Contingent liabilities

Contingent liabilities at balance date are as follows:

	\$	\$
(i) Indemnity guarantee provided for immigration bond	<u>216,126</u>	<u>190,031</u>

24. Expenditure commitments

(a) Capital expenditure commitments	<u>860,641</u>	<u>3,000,000</u>
(b) Operating lease commitments	\$	\$
Not later than one year	877,144	550,150
Later than one year but not later than two years	<u>886,548</u>	<u>575,845</u>
	<u>1,763,692</u>	<u>1,125,995</u>

(c) Finance leases - \$nil (2022: \$nil)

THE UNIVERSITY OF FIJI
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

25. Events subsequent to balance date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the University, the results of those operations, or the state of affairs of the University in future financial years.

26. (a) Loan scheme

This scheme is operated by The University of Fiji's Loans Committee as per the approval of the Council and specific request of the donors. Scholarships are granted on application to students who are facing financial hardship but demonstrate academic excellence.

(b) Students loan funds

This fund is operated by The University of Fiji's Scholarships and Loans Committee as per the approval of the Council. The students loan fund is a pool of donor funds which are disbursed as loans to students who face financial hardships but have satisfactory academic performance. Recipients enter into an undertaking to repay.

27. University details

University incorporation

The University was incorporated in Fiji under the University Act 2011.

Registered office

University of Fiji
Saweni
Lautoka

Principal place of business

Saweni



The University of Fiji

(An Entity of Arya Pratinidhi Sabha of Fiji)



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Registered with the Fiji Higher Education Commission as a University under the Higher Education Act 2008. Registration Certificate Number (RGN0020/11)

Future Ready