



**FIJIAN  
COMPETITION &  
CONSUMER  
COMMISSION**

**ANNUAL REPORT  
2020/2021**



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## About this Report

This report describes the performance of the Fijian Competition & Consumer Commission, including operational and financial management, for the year ended 31 July 2021. It addresses our annual reporting obligations under the Fijian Competition & Consumer Commission Act and all other relevant legislation.

## Contact Us

If you have any questions or ideas regarding this report, please contact:

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Fiji Competition and Consumer Commission  
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## **Important Notice**

The information in this publication is for general guidance only. It does not constitute legal or other professional advice and should not be relied on as a statement of the law in any jurisdiction. FCCC has made every reasonable effort to provide current and accurate information, but it does not make any guarantees regarding the accuracy or completeness of that information.





30 December 2021

Honorable Manoa Seru Nakausabaria Kamikamica  
Deputy Prime Minister and Minister for Trade, Co-operatives and Small and  
Medium Enterprises, and Communication  
Level 4  
Civic Tower  
Victoria Parade  
**SUVA.**

Dear Honourable Minister,

## **Annual Audited Report 2020-21**

I am pleased to present to you the Annual Report of the Fijian Competition and Consumer Commission (**FCCC**) in accordance with section 25 of the FCCC Act 2010.

This report covers operations for the year ended 31st July 2021. FCCC is required to provide the Annual Report to the responsible Minister who must cause it to be laid before Parliament as soon as practicable.

On behalf of the members of FCCC, I take this opportunity to thank the Fijian Government for its continuous support.

Yours sincerely,

A handwritten signature in blue ink, appearing to read "Isikeli Tikoduadua", with a stylized flourish at the end.

Isikeli Tikoduadua  
Chairperson



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## Registered Complaints

Consumer Complaints total  
**1589**

Formal  
**542**

Informal  
**1050**

a decrease of formal  
complaints by 22% from the  
previous year

## Investigation

Cases before court  
421  
Closed  
114

Charges filed 155

**Total Penalties  
awarded by the Court  
\$138,320.00**

Central  
**\$105,320.00**

Western  
**\$7,600.00**

Northern  
**\$25,300.00**

## Total Traders

Urban & Rural Areas  
**1,265**

Maritime  
**16**

## Consumer Awareness

Total  
**508**

Individual Trader  
**159**

Community / School  
**109**

Social Media  
**100**

Articles  
**65**

Presentation & Workshop  
**30**

Tikina / Provincial Council  
**28**

Talkback Show  
**17**





## Bula Vinaka!

It gives me much pleasure to present the 2020/2021 Annual Report for the Fijian Competition and Consumer Commission (FCCC). It has been an extremely challenging year for everyone, and this was no different for FCCC, given the situation caused by the COVID-19 pandemic, which has seen both global and domestic supply chains disrupted, along with dramatic changes in consumer and trader behaviour as part of the recently coined 'new normal'.

Despite these challenges, we have been steadfast in our commitment to continual growth and innovation, to always see how we can better conduct our operations, with the aim of elevating our service delivery and achieving our goals more efficiently while prioritising the interests of our stakeholders.

This report highlights the activities undertaken in the 2020/2021 financial year and, together with our financial statements, provides a platform of accountability on how we sourced and used our funds.

FCCC ensures effective and fair competition for the benefit of both consumers and traders, bearing in mind the unique needs of the Fijian economy. This includes important functions such as encouraging competition

and regulating markets to prevent monopolistic practices when required. FCCC seeks to prevent breaches of the FCCC Act 2010 through a variety of methods, including promoting stakeholder education/awareness, to ensure that businesses and consumers are fully aware and informed of their rights and responsibilities under the FCCC Act 2010.

Our recent focus on engaging businesses and consumers on social media has seen FCCC's engagement footprint increase many times over. This, in conjunction with our radio talkback shows, newspaper articles, media events, and on-the-ground presence ensures that we constantly engage stakeholders.

On the regulation front, FCCC had a very busy year and in addition to the periodic reviews of the Pharmaceutical, Petroleum and LPG sector, we reviewed and set prices in the Telecommunications and Transport sector, resulting in more competitive pricing of data and a review of bus fares ensuring fairness to both operators and commuters in the bus industry.

Furthermore, FCCC also carried out comprehensive reviews of wholesale cement prices and of the cost structure and operations of Post Fiji's postal

# The Chair's Message

services, after which appropriate recommendations were made.

As part of our routine activities, FCCC also received and investigated a total of 542 complaints against unfair trade practices of which 210 cases have been successfully resolved. Trader inspections to ensure compliance continued during the year with a total of 1,265 inspections carried out in urban and rural regions, and a total of 16 inspections carried out in maritime regions. FCCC's efforts to increase trader inspections were greatly affected by COVID-19 border restrictions and lockdowns. Prices were closely monitored to ensure that the benefits of the duty reductions provided by the Government on consumer goods in the 2020/2021 National Budget were passed on to consumers.

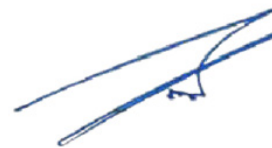
Due to the COVID-19 outbreak in Fiji, this was also extended to sanitising products to ensure normalcy in pricing and consumer protection. To ensure that disruptions in supply chains did not adversely affect food supply, our teams ensured that FCCC engaged with suppliers, distributors, and traders to ensure that issues such as price gouging, hoarding, and bulk purchase of items due to panic shopping were addressed.

During this initial spike in consumer and trader activity, our teams managed to alleviate the situation and ensure that consumers had adequate access to food.

During this time, we followed safety protocols approved by the Ministry of Health and Medical Services and the World Health Organisation while our response teams were out in the field ensuring compliance for traders and consumers.

I would like to thank the management and the staff of the Commission for their hard work and dedication throughout the year. Our goals and objectives would not be met without their commitment. I would also like to thank the Honourable Minister and the Permanent Secretary for Trade, Industry and Tourism for their support and invaluable guidance throughout the year.

I would like to finally thank the Board for their direction. FCCC will continue to contribute to the socio-economic development of Fiji in carrying out its functions. On behalf of the Board and the Commission, I take this moment to thank everyone who has contributed to the success of this financial year!



Isikeli Tikoduadua  
FCCC Chair

**“ We are always in a state of continuous improvement, striving to improve upon our service delivery. ”**





## Ni Sa Bula Vinaka!

I am pleased to present the 2020/2021 Annual Report for the Fijian Competition and Consumer Commission (FCCC).

FCCC plays an integral role in the Fijian economy. We are the only consumer body in Fiji that is empowered with enforcement capabilities.

In this unique role, we promote effective competition, properly informed and regulated markets, encourage fair trading practices and protect both consumers and businesses from restrictive trade practices. Guided by these overarching objectives, by the legal framework in which we operate – the FCCC Act 2010, and our strategic goals – we continue to fulfil our mandate as an independent and expert body. With our recent noting that many breaches of the FCCC Act were unintentional, and were due to a lack of knowledge, we placed a greater emphasis on educating traders and consumers. To achieve this, we continued with the expansion of our awareness campaigns to tout our accessibility, with a particular emphasis on social media which proved to be very effective.

Our consolidated social media presence on Facebook, Instagram, Twitter, TikTok and LinkedIn is now the main platform through which we spread awareness

and engage with stakeholders on a regular basis.

Using this strategy to engage hundreds of thousands of Fijians, we have noted a massive increase in our online engagement as compared to previous years. We bolster this with appearances on television and radio, articles, and releases in the newspapers, press conferences, as well as through outreach programs, further increasing our reach and consumer accessibility.

Our Voluntary Compliance Framework continues, a program where we work hand in hand with businesses to educate them, so they do not breach the FCCC Act in the first place. We also conducted awareness and advocacy trader workshops, trader awareness sessions and school and community awareness sessions. This proactive approach to compliance management has been very well received with several notable businesses currently on board.

Some of the biggest challenges of the year stemmed from the COVID-19 pandemic which had an enormously negative impact on the global economy, including Fiji.

Reactive actions by consumers like panic buying, as well as unethical

# The CEO's Message

conduct by traders such as price gouging and hoarding, were of special concern to us and we took quick action. FCCC ensured that the prices on products that were not normally scrutinised, like masks and hand sanitisers were also overseen, to ensure that businesses did not attempt to benefit from the crisis by over-inflating their prices.

The Telecommunications sector saw a review of the FINTEL Cable Landing Station Charges, which resulted in a price reduction - a change that has already resulted in lower data rates for all Fijian consumers.

In the Transport sector, our duties broadened, giving FCCC the role of setting fares and charges for public service vehicles. We conducted a robust and independent assessment of submissions for bus companies and held widespread consultations with the public and set new bus fare prices. We have established a robust regulatory framework for future reviews.

This financial year, a total of 1,814 product price reviews were carried out, which was largely made possible by the implementation of a new electronic pricing system.

We introduced a case management system to manage the influx of complaints coming through. In terms of complaints received, the five worst industries were the Automotive, Building and Construction, Hardware, White Goods, and Travel Agencies.

We also conducted surveillance of prices to ensure the duty reductions announced in the latest National Fijian Budget were passed on to consumers, monitored the impact of duty reductions, and created awareness on the amendments. Our workforce currently has 75 employees, of which 44 per cent are female, a testament to our commitment to gender equality in the workplace. This financial year, after conducting a training needs analysis, an annual training calendar was established with 789.6 hours of training done, including internally organised training, externally organised training, webinars and on the job training. As

part of our continuous improvement principles, this will enable staff to serve our stakeholders better.

I would like to thank everyone who made this year a successful one. To the Management Team and Staff of the Commission - thank you for your late nights and diligence in serving our stakeholders! Your commitment is commendable. I would also like to thank the Honourable Minister and the Permanent Secretary for Commerce, Trade, Tourism and Transport for the stewardship you have shown us throughout the year.

I would like to finally acknowledge and thank my Board for the trust and faith that they have shown me throughout the year, and for the invaluable advice that they have given me. As always, FCCC is wholly committed to fostering and preserving conducive market conditions for sustainable economic growth for the good of all Fijian consumers and traders. We will continue to deliver quality services to all our stakeholders as part of our strategic goals for 2018 to 2023.

Joel Abraham  
Chief Executive Officer





**FCCC is wholly committed  
to fostering and preserving  
conducive market conditions  
for sustainable economic  
growth for the good of all  
Fijian consumers and traders.**

JOEL ABRAHAM  
CHIEF EXECUTIVE OFFICER

## Who are we?

FCCC is an independent Fijian statutory body established under section 7 of the FCCC Act 2010, that promotes effective competition and informed markets, encourages fair trading practices, protects consumers and businesses from restrictive trade practices and controls prices of regulated industries and other markets where competition is lessened or limited. FCCC's primary responsibility is to ensure compliance of consumer protection laws contained in the FCCC Act 2010.

Professionalism

Responsibility

Commitment

Honesty

Respect

Trust

Transparency

## Vision

To create a dynamic and competitive market in Fiji.

## Mission

Fostering a competitive, efficient, fair and informed market place to enhance the welfare of all Fijians.

### Strategic Goal 1

Markets for goods and services in Fiji are competitive.

### Strategic Goal 2

Consumers in Fiji are offered goods and services that are safe and are provided with adequate and accurate information about goods and services.

### Strategic Goal 3

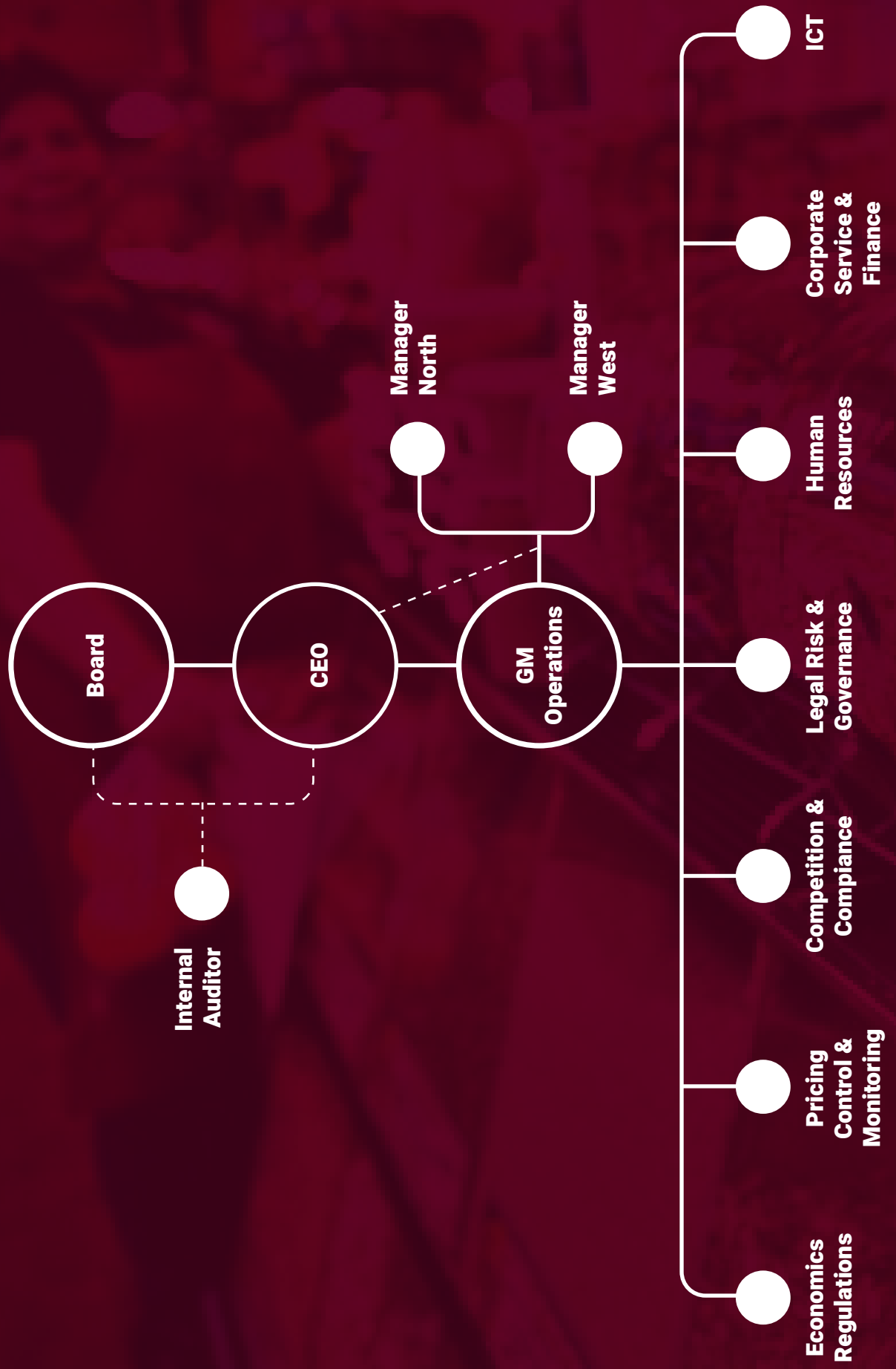
Regulation, including price control, is applied where competition is not effective, and efficient outcomes can be achieved without imposing excessive administration or compliance costs.

### Strategic Goal 4

FCCC is regarded by Government, businesses and the public as an independent and expert body.



# Organisational Structure



## Objectives

The objectives of FCCC Act 2010 are set out in section 2(1) of the FCCC Act 2010:

- Promote the interests of consumers;
- Promote efficient and effective development of industry, trade or commerce;
- Promote efficient competition in industry, trade or commerce; and
- Ensure equitable returns for businesses with fair and reasonable prices charged to consumers.

Objectives in relation to regulated industries and access regimes are as follows:

- Promote effective competition in the interests of consumers;
- Facilitate an approximate balance between efficiency and environment and social considerations; and
- Ensure non-discriminatory access to monopoly and near monopoly infrastructure or services.

## Functions

Pursuant to section 15 of the FCCC Act 2010, we have the following functions:

### Access Agreements

- Provision of advice to the Minister about proposed access agreements;
- Maintenance of register of access agreements.

### Access Regimes

- Facilitation of negotiations about access to infrastructure facilities or services under access regimes;
- Arbitration of disputes about access to infrastructure facilities or services under access regimes.

### Regulated Industry

- If, under a law relating to regulated industry, the referring authority delegates to FCCC the power to impose, modify or revoke conditions in respect of licenses granted under that law, FCCC to impose, modify and revoke those conditions in accordance with the relevant delegation.

### Acquisition of goods or services

- Promote the interests of consumers and persons negotiating or considering the acquisition of goods or services as consumers and to assist, them to a greater awareness in relation to their assessment and use of goods or services;
- Collect, examine and disseminate information in respect of matters affecting or likely to affect the interests of consumers or persons negotiating or considering the acquisition of goods or services as consumers.

## **Consumer Complaints**

- Receive and consider complaints concerning matters affecting or likely to affect the interests of consumers or persons negotiating or considering the acquisition of goods or services as consumers and, if FCCC is of the opinion that such action is warranted, to investigate the complaints and take such action in respect thereof as seems proper to FCCC;
- Investigate fraudulent or deceptive practices in relation to matters that affect or are likely to affect the interests of consumers or persons negotiating or considering the acquisition of goods or services as consumers and to take such action in respect of the practices as seems proper to FCCC.

## **Information**

- Advise and assist persons who seek from FCCC information or guidance on matters affecting or likely to affect their interests as consumers or as persons negotiating or considering the acquisition of goods or services as consumers;
- Encourage and undertake the dissemination of information concerning consumer affairs to producers, manufacturers, and suppliers of goods or services.

## **Review of commercial activities**

- Review all commercial activities and collect information regarding such activities;
  - Fix and declare maximum prices;
  - Fix and declare maximum prices and quantities, for goods and services and residential rents.

## **Authorisations and approvals**

- Issue authorizations and approvals by way of licenses for the provision of goods and services in regulated industries to which the functions, authority and powers are granted by the legislation and regulations underpinning any regulated industry to which it is to become the principal regulator.

## **Other functions**

Discharge such other functions as the Minister may direct or are conferred on FCCC by or under the FCCC Act 2010 or any other written law.



# Additional Responsibilities Under Other Legislations

## Electricity Act 2017

The FCCC has been appointed as the Independent Regulator for the electricity sector, pursuant to section 5(1) of the Electricity Act 2017. FCCC, as a regulator undertakes a list of regulatory functions outlined in the Electricity Act 2017.

The FCCC is in charge of regulating existing electricity operators such as Energy Fiji Limited as well as newer entrants into the sector. The FCCC is responsible for issuing the generation, transmission, and supply licenses to operators in the electricity sector.

## Public Health (Amendment) Act 2021

The Public Health (Amendment) Act 2021 allows for the issuance of infringement notices for offences committed under Part 7 of Public Health Act or any subsidiary legislation made under Part 7 of the said Act. The ministerial responsibility of the Public Health (Amendment) Act 2021 lies with the Minister responsible for Health & Medical Services who has appointed FCCC (amongst other officers) as an authorised officer for the enforcement of the Public Health Amendment Act.

## Governance Statement

FCCC believes that good corporate governance builds an environment of trust, transparency, and accountability necessary for fostering long-term operational stability and integrity, thereby supporting stronger growth and more inclusive societies. We practice good corporate governance for a more robust, efficient, and effective approach towards consumer protection.

We are aware that the success of its mandate is dictated by its corporate governance and practices. Our corporate governance involves various practices and policies that are critical in ensuring efficient decision-making and management.

At the helm of FCCC's corporate governance system is the Board of commissioners (the Board), who are non-executives. The board ensures accountability, transparency and due process when making decisions. The board, executive management and staff of FCCC are committed to deliver benefits of market competition to all Fijians bringing about economic development, greater efficiency in trade and protection of consumer welfare in an ethical, fair and transparent manner."

The board secretary has the responsibility of ensuring that board procedures are complied with. To provide effective and efficient oversight, the board establishes sub-committees and delegates some of its functions to these committees as it considers necessary.

These sub-committees are:

- i. Human Resources Sub-committee (HRSC)
- ii. Regulation Sub-Committee
- iii. Audit Sub-Committee
- iv. Enforcement Sub-Committee
- v. ICT and Finance Sub-Committee

#### **Human Resources Sub-committee (HRSC)**

The HRSC provides guidance to the Board on the human resources management of the FCCC. Its primary responsibility includes reviewing, monitoring and making recommendations to FCCC board members on human resources strategy and policies. The HRSC will consist of the board chairperson who will chair the HRSC, and another board member, an appointed member of the executive arm and the manager of the human resources department.

#### **Regulation Sub-Committee**

Ensures timely delivery of comprehensive information to the board pertaining to regulated industries, goods, and services. Makes recommendations to the board to assist in accurate decision-making pertaining to the above aspects, policy changes and other areas where the regulation functions of FCCC extend to.

#### **Audit Sub-Committee**

Assists the Board in achieving the Commission's vision and strategy by providing assurance that good-practice audit, risk management and finance is implemented in the organisation.

#### **Enforcement Sub-Committee**

Advises the Board on strategic matters relevant to our role in enforcing Fiji's consumer protection and anti-competitive law.

#### **ICT and Finance Sub-Committee**

Timely delivery of information and advise to the board for accurate and informed decisions pertaining to use of funds and development of ICT strategies for better functional and technological support.

## **Performance of FCCC**

FCCC's performance is documented in the annual report and submitted annually to the line Minister, which is then tabled to the Parliament, in accordance with section 25 of the FCCC Act 2010.

## **The Board**

The Board is responsible for the overall governance, management and strategic direction of FCCC and for delivering accountable corporate performance in accordance with FCCC's goals and objectives. This responsibility is set under the FCCC Act 2010 and Strategic Plan 2018-2023.

# Responsibilities Of Board

The responsibilities of the Board are as follows (but not limited to):

- a) Providing strategic direction to FCCC and setting FCCC's strategies and objectives in conjunction with the CEO;
- b) Monitoring the strategic direction of FCCC and the attainment of its strategies and objectives in conjunction with the Executive Management;
- c) Monitoring the operational and financial position and performance of the organisation generally;
- d) Driving organisational performance so as to deliver value or benefit to the Fijian economy or its citizens;
- e) Assuring a prudential and ethical base to the FCCC's conduct and activities having regard to the relevant interests of its stakeholders;
  - Assuring the principal risks faced by FCCC are identified and overseeing that appropriate control and monitoring systems are in place to manage the impact of these risks;
  - Assuring that the organisation's financial and other reporting mechanisms are designed to result in adequate, accurate and timely information being provided to the Board;
  - Appointing the CEO, monitoring other key executive appointments, and planning or monitoring executive succession or management capability planning;

Overseeing and evaluating the performance of the CEO, and through the CEO, receiving reports on the performance of other senior executives in the context of the organisation's strategies and objectives and their attainment;

- a) Reviewing and approving the CEO's and, in conjunction with the CEO, other senior executive remuneration;
- b) Approving the organisation's budgets and business plan and monitoring major capital expenditures, and capital management generally;
- c) Ensuring that the organisation's financial results are appropriately and accurately reported on in a timely manner in accordance with the legal requirements;
- d) Appointing company secretary; and
- e) Ensuring that the organisation's affairs are conducted with transparency and accountability.

## Corporate Governance Charter

The Board is guided by a Corporate Governance Charter which provides guidance to the Board Commissioners in the discharge of their duty to oversee the affairs of FCCC. The pillar of the Charter is built on accountability, fairness, transparency, leadership, etc.



Amongst other things, the Board must at all times:

- a) Act honestly in the best interests of FCCC;
- b) Use due care and diligence in performing its functions;
- c) Not make improper use of information;
- d) Avoid conflicts of interest;
- e) Exercise independent judgment;
- f) Treat confidential information as the property of FCCC;
- g) Not engage in conduct liable to bring FCCC into disrepute; and
- h) Comply with the spirit of the Board Charter.

## Internal Audit And Risk

### Internal Audit

FCCC has introduced an internal audit (IA) function as an independent unit of FCCC as internal audit is a fundamental part of Corporate Governance. The IA reports directly to the Board. Internal audit provides assurance by assessing and reporting on the effectiveness of governance, risk management, and control processes designed to help FCCC achieve strategic, operational, financial, and compliance objectives.

Internal audit provides fair and accurate review of governance processes, risk management and internal controls. As the third line of defence for FCCC, internal audit equips the board with a holistic view of governance structures and how well they are working within the organization.

### Risk Management

FCCC has also introduced a risk management unit which is central to good corporate governance because it closes the loop between strategic initiatives and day-to-day operational performances. It also provides the foundation for dynamic goal setting, balanced scorecards, and guided analysis. The Unit is responsible for the establishment, operation and management of an enterprise-wide risk management system. This includes, but is not limited to, assess, monitor and manage business risk, including strategic, operational, financial and compliance risk.

**As the third line of defence for FCCC, internal audit equips the board with a holistic view of governance structures and how well they are working within the organization.**

# Board Composition

## Mr. Isikeli Tikoduadua

Chair



Mr. Tikoduadua commenced his appointment as Chair on 17 September 2021 and has served in the FCC Board as a Commissioner since 17 September 2015 on the FCCC Board and was appointed as a Deputy Chair on 10 November 2017. He has more than 30 years of banking experience and has worked for Bank of New Zealand (BNZ), Australia NZ Banking (ANZ) and was also the CEO of HFC Bank when he retired in June 2016.

Mr. Tikoduadua is currently the chair of Special Administrators for Suva City and Lami Town Council, the USP MBA Advisory Committee.

He also serves as the Director of Vodafone Fiji, Director of Tower Insurance Ltd and Director of ITaukei Land Trust Board (ILTB).

He has a Post Graduate Diploma in Business Administration and Masters in Business Administration (MBA) and is a Fellow of the Fiji Institute of Bankers (FFIB), Fellow of the Financial Services Institute of Australasia (FFin), Associate Fellow of the Australian Institute of Management (AFAIM) and member of the Australian Institute of Company Directors (MAICD).

## Mr. Romil Patel

Deputy Chair



Mr. Patel was appointed as FCCC's Deputy Chair on 17 September 2021; however, he has served in the Fiji Commerce Commission Board since September 2015. He is the founder and CEO of Jewels, Fiji and the Administrative Director and shareholder of SPR, Director and Shareholder of All Foods (Fiji) Ltd, Kebah King (Fiji) Ltd, and Information Nest Solutions (Fiji) Ltd.

He also serves as the Director & Board Member of Port Denarau Centre Management Ltd and as a Member of the Trade Standards Advisory Council of Fiji.

Mr. Patel is an Accredited Jewelry Professional from Gemological Institute of Company of Directors, Gemological Association of Australia (GAA) and Treasurer for the Rotaract Club of Nadi. He has Bachelor of Commerce Degree from University of Queensland, Brisbane, Australia.

# Commissioners

## Ms. Joann Young



Ms. Young was appointed the Commissioner in 2015 and later confirmed as a chair of the Fiji Commerce Commission in September 2015. She has almost 20 years of experience in agriculture Trade & Policy Formulation, market development, and market access/quarantine issues and co-authored the 2007 Food and Agricultural Organization Publication on “Fiji Commodity Chain Study. The Outcome of the publication was used for the Investigation and was implemented to Assess Import Substitution Potential of Selected Horticultural Products. Ms, Young has also served for Pacific Islands Forum Secretariat, Fiji in 2006 as Trade Policy Adviser, ACP/EU. She has Initiated, developed, and managed more than a dozen complex consultancies and technical assistance activities for the Forum Island Countries providing financial, administrative/contractual, and technical oversight (consultancies covered customs administration, fisheries, trade negotiations, Labour mobility, aid-for-trade, trade policy frameworks to name a few).

Ms. Young graduated with BA of Economics from Macquarie University, Australia, and MSc Food Economics & Marketing from Reading University United Kingdom.

## Ms. Lyanne Tausia



Ms. Varausi was appointed to the Fiji Commerce Commission Board as a Commissioner in October 2015 and since then has served as a Deputy Chief Draftsperson at the AG’s office since 2016. She began her career as a Legal Officer at the Office of the Attorney General from July 2011 till December 2014. Thereafter, she was appointed as the Senior Legal Officer for the AG’s Office.

Ms. Varausi is a lawyer by profession with more than 10 years of experience. She has successfully completed her Bachelor of Law (LLB), Professional Diploma in Legal Practice (PDLP) and having completed her Professional Diploma in Legislative Drafting (PDL D) from the University of the South Pacific.





## **Mr. Vimlesh Sagar**

Mr. Sagar was appointed to the Fiji Commerce Commission Board as a commissioner in August 2015 and is a Member of Australian Institute of Company Directors (AICD), Fiji Human Resources Institute (FHRI) and CPA Australia.

Mr. Sagar has over 13 years' experience in Finance gained from dynamic and multi-cultural organizations. He possesses multiple skills covering many financial areas such as laws, financial analysis and management, budgeting, auditing practices, taxation, annual reporting, economic regulations, ethics, corporate governance and change management. He holds a Bachelor of Arts Degree, Post Graduate Diploma and Master of Commerce in Professional Accounting from the University of the South Pacific.

In 2018, he was appointed as a member of the selection panel for the Young Entrepreneur Scheme (YES) and was also appointed as a selection panel member for the Research and Innovation Scheme for Enterprises (RISE).

He is currently the Chief Financial Officer / Company Secretary of the Fijian Broadcasting Corporation PTE Ltd and serves the people of Fiji as a Justice of Peace.

## **The Executive Team**



### **Mr. Joel Abraham**

**Chief Executive Officer**

Joel Abraham was appointed Chief Executive Officer of the Fijian Competition and Consumer Commission (FCCC) in September 2016.

Mr. Abraham has extensive business and public sector experience. Immediately prior to his appointment to the FCCC, he was a Regulatory, Compliance, Finance and Business Advisor in various capacities in Australia, Fiji, and Tonga both in the public and private sector. Mr. Abraham was also a Deputy CEO, Manager Compliance, Senior Research Fellow at the former Fiji Commerce Commission / Prices and Incomes Board. Prior to this he was with PricewaterhouseCoopers.

Mr. Abraham holds two Masters and three Post graduate qualifications along with his initial Degree in Commerce. His expertise ranges from Accounting, Economics, Finance, Financial management, Public Law, International Relations to Climate change. He also is a member of CPA Australia, Association of Certified Fraud Examiners, Australian Institute of Company Directors, and a Chartered Accountant.

In addition, Mr Abraham is a Director of the FNPF, FNPF Hotels Portfolio, Aspen Medical and FMIB.



**Ms. Senikavika Jiuta**  
General Manager Operations

Ms. Jiuta was appointed to the role of General Manager Operations in February 2019 and had previously been employed as the Manager Legal, Risk & Governance at the FCCC.

She has served in a wide range of areas which includes been the Board Secretary, risk management, governance, regulatory reviews, pricing & financial reviews.

Ms. Jiuta had worked as a legal Officer and Senior Legal Officer with the Legal Aid Commission where she served in various divisions.

She holds a Bachelor of Law and Professional Diploma in Legal Practice from the University of the South Pacific.

She also serves as a Board member for the Housing Authority of Fiji

**We practice good corporate governance for a more robust, efficient, and effective approach towards consumer protection.**

Regulation is an important means of achieving Government policy objectives while driving market economies. As the Economic Regulator, Competition and Consumer Protection agency, the primary role of the FCCC in line with Government policy is to correct market failures thus enhancing the welfare of all Fijians through the promotion of competition and fair trade, regulating prices of certain goods and services provided by regulated entities and the protection of consumers' rights and interests.

The Economic Regulations Department is responsible for determining the prices of products controlled by the FCCC pursuant to a Price Control Order and undertaking independent analysis and review of any industry engaged in the supply of electricity, water, sewage, post, broadcasting, telecommunications, ports, and civil aviation services, or any other industries that is declared subsequently in Section 5, Regulated Industries of the FCCC Act 2010.

Through economic regulation, the aim is to get the right balance between providing incentives and equitable returns for regulated businesses to invest and ensuring that consumers are charged prices that align with the cost of the goods or services they receive. Several major projects were carried out by the Economic Regulations Department during FY2020/2021 to support FCCC's ongoing service delivery capability; including market studies and assessments to support policy recommendations to relevant government agencies.

The summary of the major activities for the year are summarized in the next section.

**Table 1.1: Major Activities**

Activity	Summary
Monthly Price Restatement	In its effort to improve FCCC's processes and review time frames, the FCCC has adopted monthly price restatement for selected industries to meet the industry's expectations. Included in the monthly restatements is the Petroleum and LPG sector. Through this pricing mechanism, FCCC has effectively ensured that domestic price movement is aligned with symmetrical movements corresponding to the world market price.
Petroleum & Liquefied Petroleum Gas (LPG) Price Reviews	A total of twelve (12) price restatements were carried out in the year for both Fuel and LPG products.
Petroleum	The "monthly restatements" of prices were based on a one-month lag period average of international benchmark costs, the exchange rate and international freight charges. There has been significant movement in the international crude oil prices and refined product prices during the year August 2020 to July 2021.

Refer to figure 1.0- Retail Price of Petroleum Products.



Activity	Summary
LPG	<p>LPG products price now conducts monthly price reviews to determine the market wholesale and retail prices of LPG supplies in Fiji. The 'monthly restatements' of prices are based on one (1) month weighted average of international benchmark Saudi Aramco Contract Price, the average exchange rate and the international freight and handling charges.</p> <p>Refer to figure 2.0- Retail Price of LPG products.</p>
Quarterly Price Restatements – Pharmaceutical Products	<p>The Pharmaceutical sector continue to be regulated on a quarterly price restatement as FCCC has effectively ensured that domestic price movement is aligned and the symmetrical movements corresponding to world market prices through this pricing mechanism.</p> <p>In the period August 2020 – July 2021, a total of four (4) reviews were carried out based on the tender process of which traders were invited to make submission for the review of regulated pharmaceutical products. The pricing methodology adopted by FCCC is based on the tender process whereby the most efficient supplier determines the prices and is valid for a quarter. Upon the computation of the in-store costs, analysis was performed to determine the efficiency of shipments and adoption of a uniform price through comparisons with costs of products with identical pack sizes in the same product category by different suppliers.</p>
Price Control Order Reviews	<p>The FCCC exists to enforce several general and specific regulatory regimes. In FCCC's effort to ensure that it improve its regulatory role, FCCC has carried out reviews of the existing industry and price control items and services. For the year 2020/2021, FCCC has successfully reviewed four (4) price control orders which includes two (2) service reviews and two (2) industry reviews. These included (1) Cement, (2) LPG Products, (3) Ports Management Service, and (4) Marina Management Services for Passengers on Commercial Ships and Cargo.</p> <p>Refer to table 1.2- Price Control Order Studies.</p>



**The primary role of the FCCC is to correct market failures, enhancing the welfare of all Fijians through the promotion of competition and fair trade, regulating prices of certain goods and services provided by regulated entities and the protection of consumers' rights and interests.**

## Activity

## Summary

### Transportation

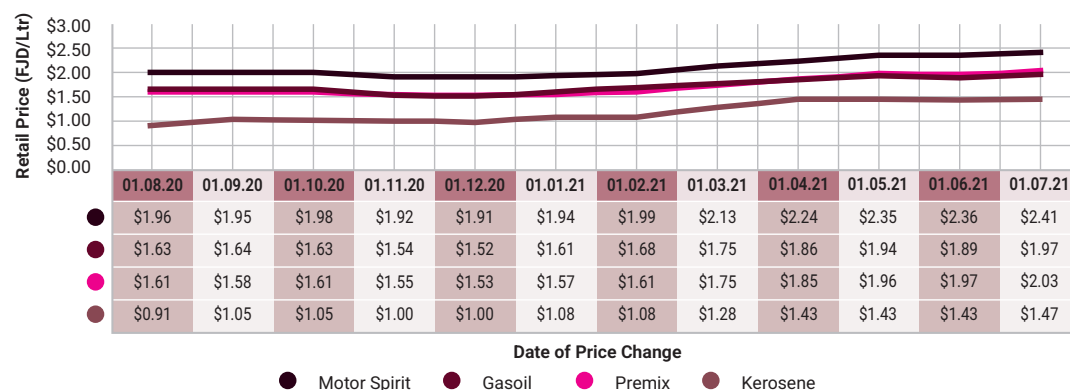
The study included assessment on the current level of competition, the social and economic environment and policies and included views and suggestions of the stakeholders and users of such products/services in Fiji. Generally, it was noted that there is ineffective competition in the product and geographical market and the markets at the wholesale level are controlled by a single player or few players. These products/services are also a factor market for a wide range of product markets in Fiji. Therefore, price regulation will ensure reasonable and fair pricing, with a trickledown effect on the product market prices.

Recommendations were made as to whether the Minister should declare that the specified goods or services should be placed under regulatory control or that an existing order should be amended or revoked. The four (4) price control orders were successfully placed under regulation for a further three (3) years. Table 1 provides the price control order issued for the year.

## Fuel Price Summary FY2020/2021

Figure 1.0: Petroleum Retail Price for August 2020 to July 2021

### Retail Price of Petroleum Products

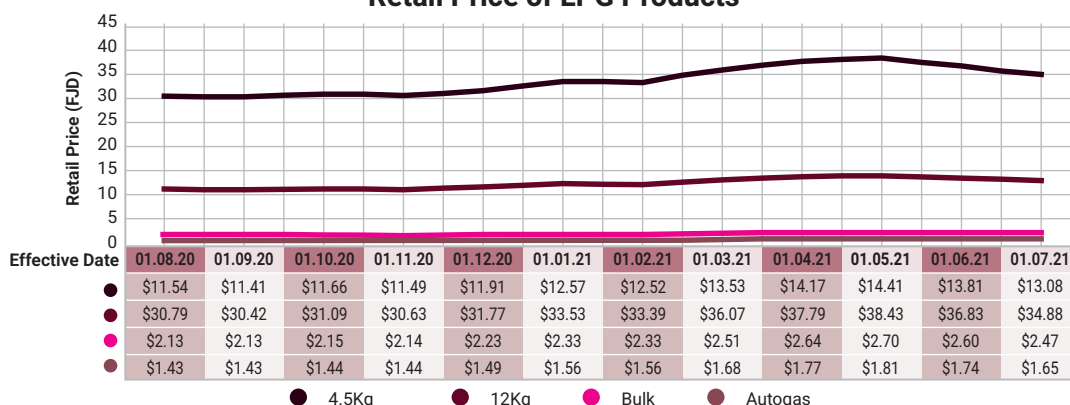


(Source: FCCC Record)

## LPG Price Summary FY2020/2021

Figure 2.0: LPG Retail Price for August 2020 to July 2021

### Retail Price of LPG Products



(Source: FCCC Record)

Table 1.2: Price Control Order Studies

Reviewed Order	Effective Date	Expiry Date
FCCC (Control of Prices for Supply of Cement Product) Order 2021	22 June 2021	22 June 2024
FCCC (Control of Prices for the Supply of LPG Products) Order 2021	13 July 2021	13 July 2024
FCCC (Control of Prices for Ports Management Services) Order 2021	28 March 2021	28 March 2024
FCCC (Control of Prices for Marina Management Services for Passengers on Commercial Ships and Cargo Transportation) Order 2021	28 March 2021	28 March 2024

## Industry Reviews

### Construction Sector

#### Review of Cement Prices

During the year, FCCC received a submission from Pacific Cement Limited for the review of local cement wholesale prices. The relevance of this review is in line with the Fijian Government National Development plan of building a sustainable and globally competitive manufacturing and commerce industries to stimulate growth of domestic trading sector. A comprehensive review of the cost structure and operations was carried out for the cement company and detailed financial and non-financial information was evaluated for the purpose of ascertaining the proposed increase and the associated cost components. The review into the wholesale cement pricing was completed and appropriate recommendations were made.

#### Review of Postal Tariff for Domestic

FCCC also received a submission from Post Fiji PTE Ltd, however, due to the potential negative impact of a price increase in the midst of the pandemic, the Board endorsed to defer the assessment to 2021/2022 financial year. A comprehensive review of the cost structure and operations of Post Fiji's postal services was carried out, taking into consideration the competition from other sources of correspondence now available in the market and the challenges faced due to demographic, commercial and technological changes. The review was completed, and appropriate recommendations were made.

### Telecommunications Sector

#### Review of Prices for Broadband Capacity Services

FCCC conducted review of Telecom Fiji Backhaul fibre network by establishing pair pricing and access conditions for telecommunication operators. Final Authorization for prices for Broadband capacity services carried over backhaul fibre network between nominated network nodes operated by Telecom Fiji Pte Limited (TFL) within Fiji was issued on 1 April 2021.



On 30 September 2019, the Fijian Competition and Consumer Commission (FCCC) was appointed as the regulator for the purposes of carrying out the functions assigned or transferred to the regulator by the Electricity Act.

FCCC is empowered to make regulations, grant licences, and take necessary actions to ensure the industry's efficient operation. FCCC oversees licensing for all electrical installation and generation services, including Solar Grid and Off-Grid Systems, Standalone Generator Systems, and Back-up Generator Systems. Additionally, it provides guidance on effective and safe electrical installations in line with AS/NZS3000 Standards.

All methods power generation system must have Electrical license for Installation and Power Generation, which has a validity of five (5) years. The most common application received are for Backup Generator Systems, Grid Connect Solar Systems, Off Grid Solar Systems and Off Grid Diesel Systems. All applications made are reviewed and site inspections are carried out prior to issuing any licence. This assists in ensuring that all installations carried out are as per the required standards.

Table 1.3: Price Control Order Studies

Type of Generation	No. of Licenses issued
<b>2020</b>	
Grid Connect Solar	29 Licenses
Backup Generator	48 Licenses
Off-Grid Diesel	14 Licenses
<b>Total</b>	<b>91 Licenses issued</b>
<b>2021</b>	
Grid Connect Solar	29 Licenses
Backup Generator	48 Licenses
Off-Grid Diesel	14 Licenses
<b>Total</b>	<b>78 Licenses issued</b>

The Price Control and Monitoring Department (PCM) is an integral part of the rebranded FCCC tasked to administer price control, rent and monitor compliance to Part 5 of FCCC Act 2010 in accordance with the four (4) goals outlined in the FCCC Five-Year Strategic Plan (2018-2023). Some of the key roles includes the periodic review of prices of price-controlled items, issue price control orders, price determinations, and price authorisations through the approval of the Minister. This is a mandate in support of FCCC Strategic Goals 1 and 3:

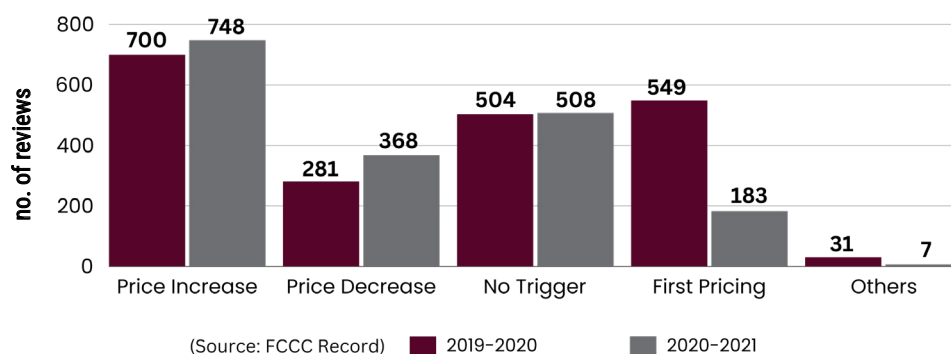
- Receive and deliberate on consumer complaints including rental matters. This is part of Strategic Goal 2;
- Conduct routine price inspections into trading premises in Fiji. This is part of Strategic Goals 2 and 3;
- Conduct market surveillance exercises including investigations, awareness, and studies to evaluate existing price control or propose price control in markets where competition has weakened or lessened. This is part of Strategic Goals 1, 2, 3 and 4.

## Price Control Section

As part of the price regulation activities, it includes periodic reviews of the prices for controlled goods and service, market studies and analysis. For the period in review, a total of 1814 price reviews were carried out and the outcome is summarised in the figure below.

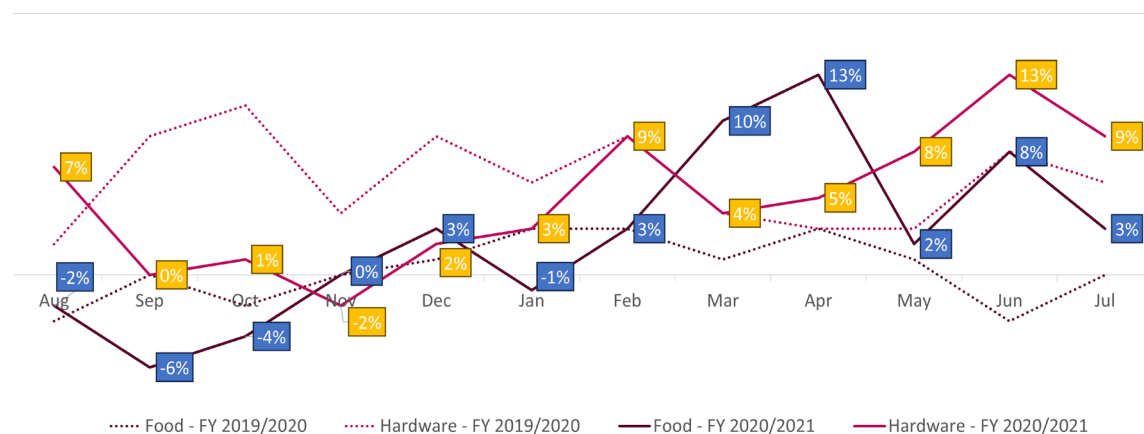
Figure 3.0: Summary outcome of Price Review for 2018/2019 – 2020/2021

### Outcome of Price Review 2019/2020-2020/2021



The average price movement for the year FY2020/2021 is shown in the figure below:

Figure 4.0: Average Price Movement by Product Categories for the Period 2020/2021



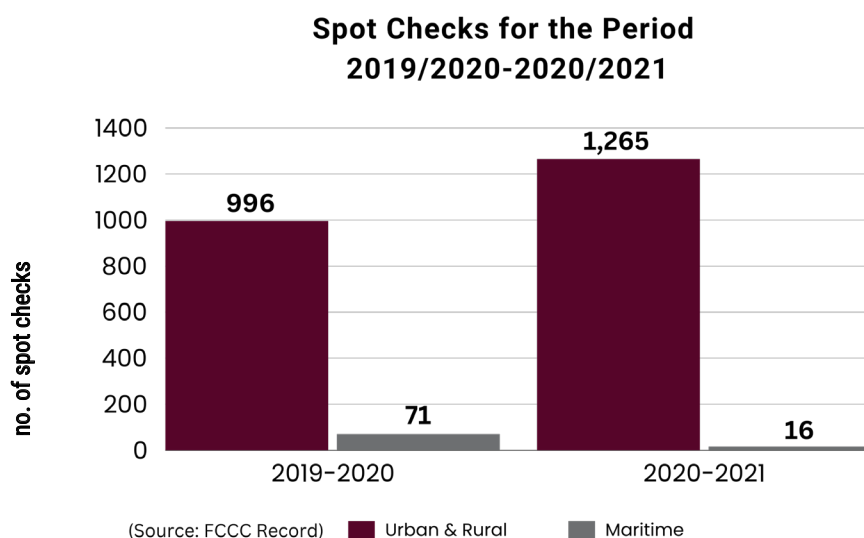
## Monitoring Section

Enforcement activities include the monitoring of traders compliance to the provisions of the FCCC Act 2010. FCCC is deployed to schedule inspections, market surveillance, investigations, awareness and auditing.

### Spot Checks

Spot checks were carried out in every quarter in conjunction with the review of prices for fuel and LPG products. These are summarized in figure below.

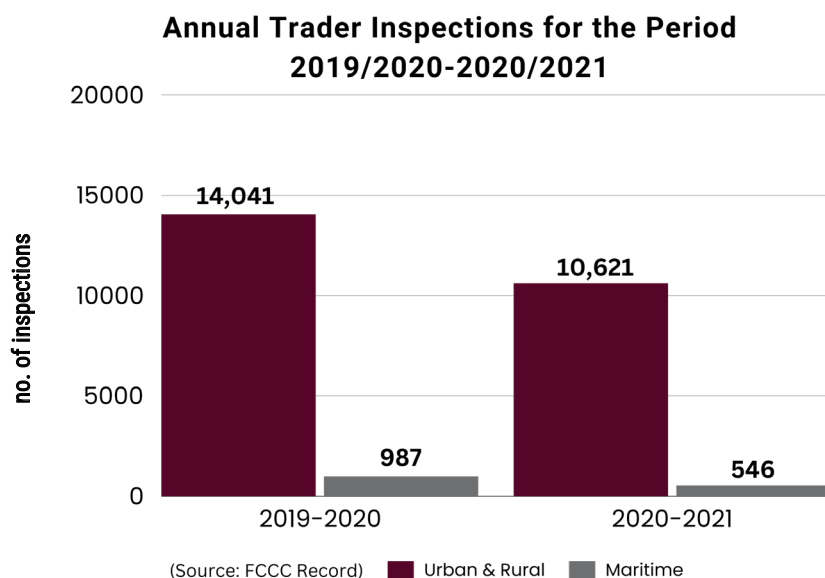
Figure 5.0: Summary of Fuel & LPG Spot Checks for the past 2 years



### Price Inspections

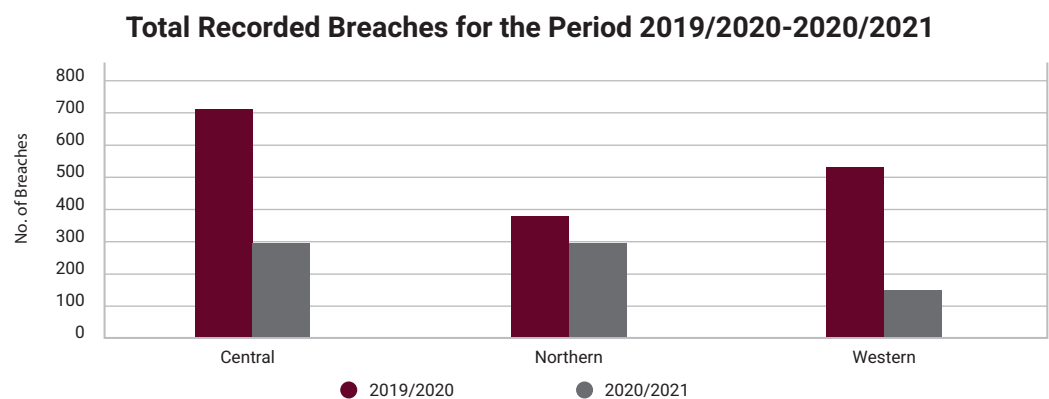
The below summarises the number of inspections carried out during the financial year.

Figure 6.0: Summary of Inspections for the Period 2019/2020 - 2020/2021



Overall action taken for breaches noted is displayed in the figure below:

Figure 7.0: Summary of Breaches and Remedial action conducted (Source: FCCC Record)



## Market Surveillance and Enforcement

The Monitoring Section conducted surveillance of prices to ensure the duty reductions provided by government on duty reduction passed in the 2020 – 2021 National budget were passed on to consumers. By mid- April 2021, the exercise was extended to the monitoring of safety protocols as the second wave of COVID-19 hits the country. For the purpose of this report, the two activities are:

- a) Impact of Duty Reduction Exercise as per the 2020/2021 National Budget Address; and
- b) COVID-19 Enforcement Activities.

## Duty Reduction Activities

The Fijian Government had announced reductions in duties and taxes for specific sectors in the National Budget for financial year 2020-21, with the overall objective of re-vitalizing the Fijian economy and encouraging growth. The FCCC was tasked monitor and enforce the policy, with associated powers being made available to amendment of FCCC Act 2010.

A total of 1,942 product categories affected were assessed and 16 sectors were prioritised to ensure the benefits reach maximum number of Fijians.

Table 1.3: Target Product Categories

Category	Category
a. Food and Beverages	i. Electricals
b. Hardware	j. Plastics
c. Clothing & Textile	k. Office Products
d. Safety & Footwear	l. Jewelry
e. Homeware	m. Cosmetics
f. Printing & Stationeries	n. Recreation & Music
g. Automotive	o. Rubbers
h. Pharmaceuticals	p. Alcohol



## Phase 1 - Stakeholder Consultations & Collaboration

The first phase involved a collaborative approach, wherein consultations were made with traders to gather their particular viewpoints on duty reduction, and taking into account the potential impact this would have on various industries around the country, such as increase in operational costs.

A total of 157 traders were consulted, representing different sectors, ensuring that this feedback gathering exercise was a holistic and thorough one, and that due diligence was undertaken before phase 2 was initiated.

## Phase 2 – Surveillance and Monitoring

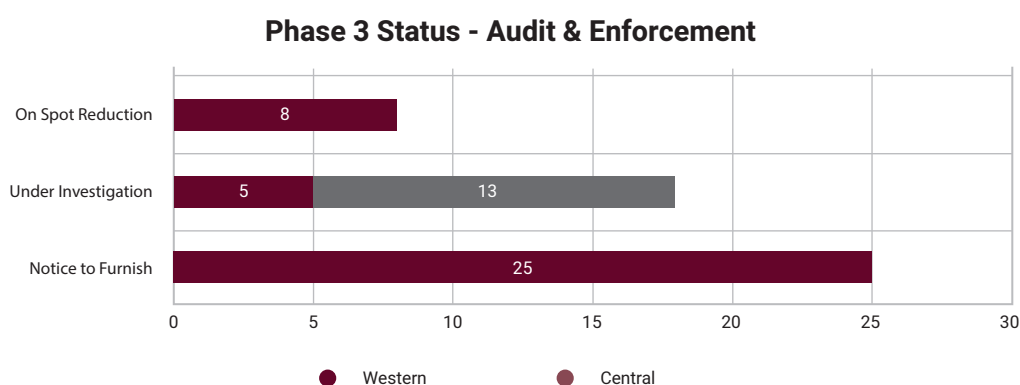
A total of 13,932 individual product costing verifications were conducted between September and November 2020. This phase intended to foster stakeholder's commitment to implementation of the duty reduction and passing the benefits to consumers through reduced prices.

## Phase 3 – Audit and Enforcement

Based on the activities carried out in Phase 2, estimation costing was carried out on all items that was imported post 2020/2021 Budget implementation. This enabled audit teams to be deployed in Central/Eastern, Northern and Western Divisions to audit the direct importers and wholesalers.

Till the second outbreak of COVID-19 in April, 2021, the teams had been able to audit majority of direct importers and wholesalers in Central/Eastern Division and had commenced with the Western Division. The summary audit is shown in figure below:

Figure 8.0: Summary of Phase 3 Status Activities

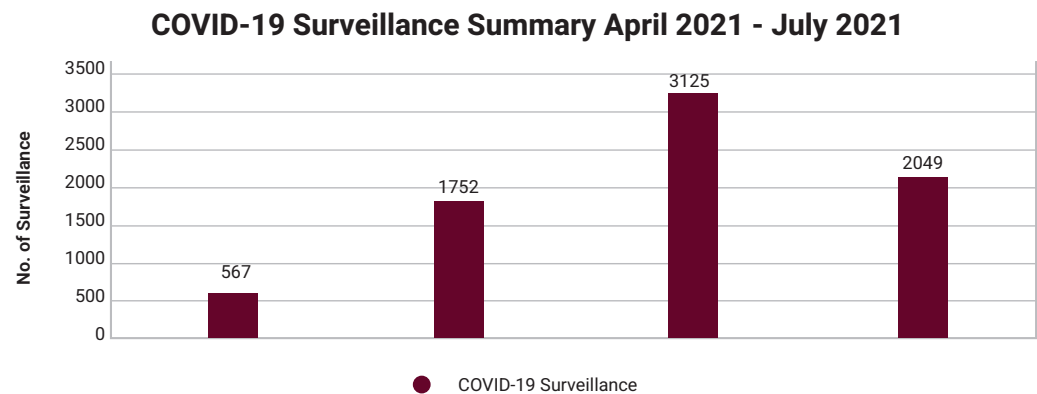


(Source: FCCC Record)

# COVID-19 Surveillance Enforcement

FCCC in conjunction with the Ministry of Health and Medical Services, Fiji Police Force and MCTTT conducted joint operations to ensure business operates within the Public Health (Amendment) Act 2021 which was enforced on 08 July 2021. This is put in place to ensure the safety of the members of public is always paramount during this trying time when the infectious disease or COVID-19 virus outbreak for the whole of Fiji which has major effect on the economy. The summary of surveillance is shown in the figure below:

Figure 9.0: Summary of COVID-19 Surveillance April – July 2021



(Source: FCCC Record)

The businesses were periodically checked for any anti-competitive conduct and routine price control inspections to ensure majority compliance to the provisions of the FCCC Act 2010.



**Picture: COVID-19 Ambassador of FCCC conducting monitoring for Health & Safety Protocol after outbreak from April 2021 – July 2021)**

# Rent Section

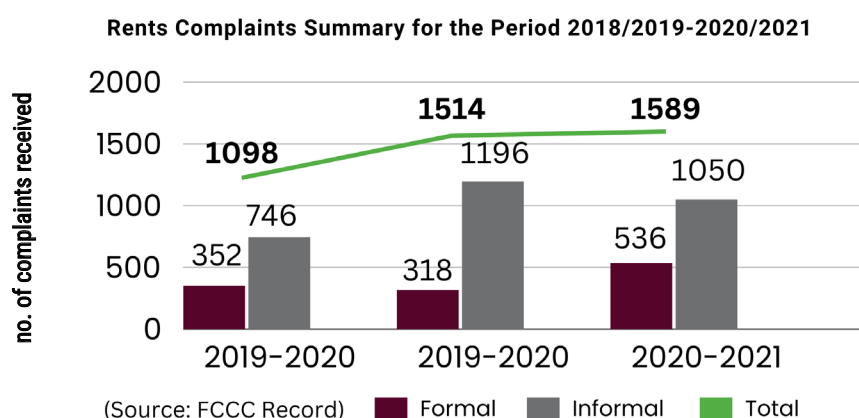
The Rent Section is tasked to enforce rent control provisions of the FCCC Act 2010. This includes Sections 45, 46, 47, 56 and Part 7 of the same Act. All residential and ground leases outside the Native Lands Trust Act, Cap. 134, Banaban Lands Act 1965 and the Rotuma Lands Act 1959, are captured under the Rents Section of FCCC.

In the period under review, much of the work carried out by this Section involved the enforcement of the Fijian Competition and Consumer Commission (Rent Increase Restriction on Residential and Ground Rent) Order 2019. The Order basically is an extension of the rent freeze dating back to 2 March, 2007 when the Fijian government braced itself for the adverse impact of the global financial crisis that was expected to hit our shores back then.

## Rent Complaint

For the reporting period, FCCC was inundated with tenancy complaints, recording a total of 1,589 complaints, an increase by 38% from the last reporting period (FY2019/2020). The trend is shown below:

Figure 11.0: Trend of Rent Complaints Received since FY 2016/2017



(Source: FCCC Record)

The nature of complaints received during the financial year is shown below.

## Nature of Complaint FY2020/2021

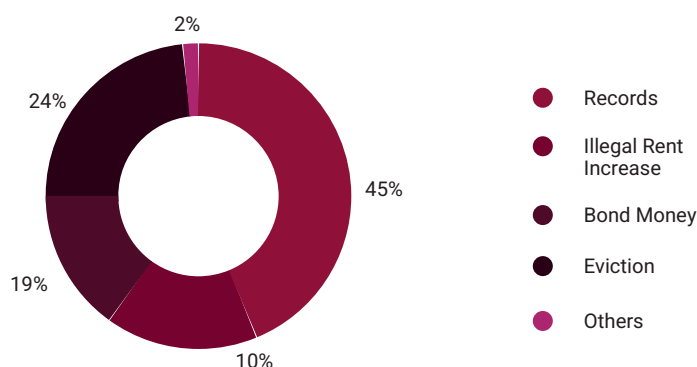



Figure 12.0: Nature of Complaints  
(Source: FCCC Record)



The highest complaints received during the period relates to the non-issuance of tenancy agreements and rent receipts which accounts for 45% of the complaints received then issues of Eviction of tenants at 24%, Bond refund issues follow at 19%, illegal rent increase at 10% and 2% on other rent related matters.



**FCCC is empowered to receive and investigate complaints concerning matters affecting competition and interest of consumers under the FCCC Act 2010.**



FCCC is empowered to receive and investigate complaints concerning matters affecting competition and interest of consumers under the FCCC Act 2010. The Department specialises in enforcing the provisions entailed under Part six, Part seven and Part eight of the FCCC Act 2010 that illegitimatises trade practices and restrictive trade practices in Fiji inclusive of but not limited to anticompetitive conducts of exclusive dealing, price discrimination and misuse of market power in Fiji. One of other crucial objectives of the department is to receive and assess Merger and Acquisition consolidation applications and examining its competitiveness prior to its procession.

This segment of the FCCC ensures the supply of quality goods and services are available for consumers simultaneous to its objective of securing competition in industry of trade and commerce. The FCCC continues to adopt flexible mechanisms while handling the consumer grievances. Many of the consumer grievances are resolved amiably through alternative dispute resolution mechanism of mediation amongst parties, while quite a few matters are considered for investigation and possible litigation.

The basic functions of the Competition and Compliance is illustrated in the figure below.

Figure 13.0: Functions of Competition and Compliance



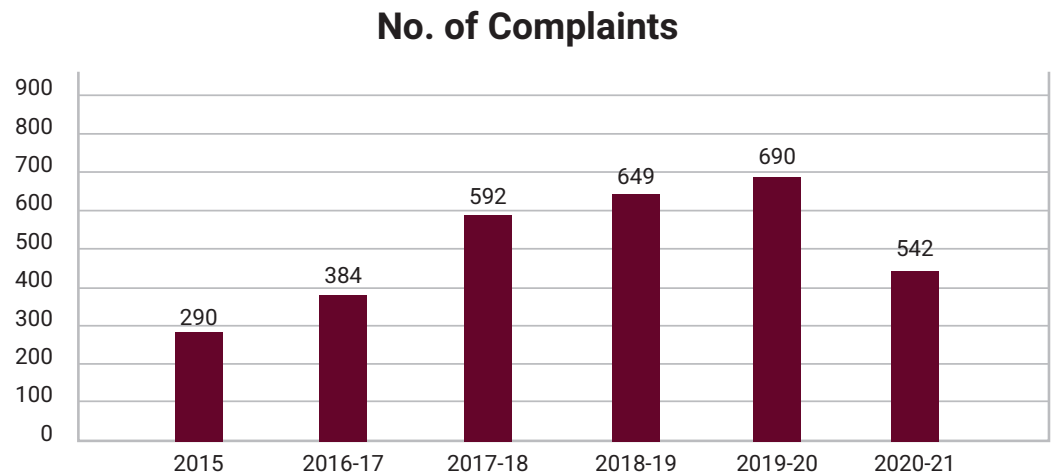
## Complaints Handling

This financial year had been a challenging year, as the team encountered many challenges during the height of COVID-19 pandemic to achieve the departmental targets and performance. Due to COVID-19 restrictions imposed by the government and lock-down of areas within Western and Central divisions of Fiji, the movement restrictions were impacted. This also affected the investigation of the consumer complaints by FCCC, however, innovative ideas with adopted to ensure Fijian consumers are protected.

For the reporting period, the complaints decline from 690 in year 2019-20 to 542 in 2020-21 financial year. From 542 complaints, 210 cases were resolved and closed, 90 cases are going through due diligence process, while 242 cases are still under investigation.

The figure below illustrates the trend of complaints received by FCCC since 2015.

Figure 14.0: Complaints Summary from 2010 – July 2021



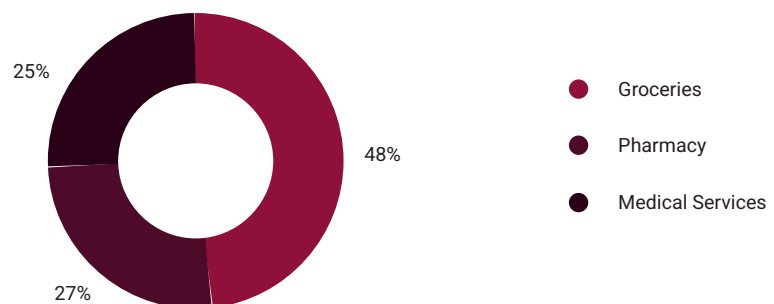
(Source: FCCC Record)

While the Fijian economy was severely affected by the COVID-19 pandemic, destroying the world economy, it affected the supply and prices of foods in Fiji. Many parts of Fiji saw shortage in supply of basic food items. While many items were affected, the impact of COVID-19 also created panic buying amongst consumers. This moved the spending behavior of the Fijian consumers which also resulted into consumer concerns in totally new area.

The figure below illustrates three (3) sectors which recorded the highest number of complaints in this financial year.

Figure 15.0: Complaints Summary by Sector FY2020/2021

**Complaints Summary by Sector FY2020/2021**



(Source: FCCC Record)

The FCCC adopted internal hybrid working arrangements and this allowed the Competition and Compliance team to be on track in handling the consumer grievances. In certain areas such as Medical Services, the consumer grievances were referred to the relevant authority for assistance.

# Self-Regulation – Voluntary Compliance Framework

To instill the thought of self-regulation through industries and sector, the concept of Voluntary Compliance Framework (VCF) was introduced in the Fijian markets. The VCF was further staged into business industry through workshops and conference with the aim to promote self-regulation in an attempt to promote consumer welfare, reduce breaches and strengthen compliance of FCCC Act 2010.

The FCCC saw increased number of business interest and request to engage in VCF across different sectors and industries. However, as a result of COVID-19, FCCC had suspended all the Voluntary Compliance Framework agreement-with businesses to ensure that businesses and FCCC adheres to non-negotiate COVID-19 protocols of Ministry of Health and Medical Services.

## Competition Matters

### Westpac Banking Corporation /KSL Acquisition

On 18 December 2020, the FCCC received an application from Kina Securities Limited (KSL) for authorisation of their proposed acquisition of the Fijian operations of Westpac Banking Corporation (WBC).

The proposed acquisition involved the sale of WBC's Pacific businesses comprising of Westpac Fiji and its 89.91% stake in Westpac Bank PNG Limited (Westpac PNG) to KSL for up to A\$420 million. KSL submitted that the sales of Westpac PNG and Westpac Fiji are “interdependent”, and the completion of both transactions is intended to occur simultaneously.

KSL applied for a banking license for the Fijian branch of their business, which required for the transaction to go ahead should the FCCC opt to clear the acquisition. This transaction was assessed under Section 72 of the FCCC Act 2010, subsequent to which a conditional approval was granted to KSL for the proposed acquisition.



**Westpac Bank Fiji - Headquarters**

# Legal, Risk Management and Governance

The Legal, Risk Management, and Governance Department is responsible for all litigation matters against and by FCCC. The Department ensures legal representation in all such cases. It provides sound legal advice to FCCC concerning provisions in FCCC Act 2010 (FCCC Act), Price Control Orders, Self-Regulating Guidelines (SRGs) and other relevant laws. Legislative drafting in reviewing Orders, SRGs and other laws is a key role of the Department. The Department is also responsible for identifying and mitigating risks within FCCC and ensures good governance is always practiced. Moreover, the Department assists other Departments in ensuring that the decisions made are not in conflict with other relevant laws.

The Department supports other Departments by providing legal opinions on issues pertaining to breach of provisions of the FCCC Act 2010. The Department reviews external correspondence to ensure there are no legal implications in letters written to traders, stakeholders, respondents, and any other external party(s). The Department further drafts and vets Contracts, Memorandum of Understanding (MoU), and Undertakings as well as conducts training for the benefit of other Departments and stakeholders.

Apart from this, FCCC has two prominent law firms in its panel of approved external lawyers, who are utilized when the need arises. These firms are Tirath Sharma Lawyers and Cromptons. FCCC also engaged the services of an Independent Legal Counsel, Julian Moti QC, the former Solomon Islands Attorney General based on his possession of the requisite qualifications, experience, expertise, skills and knowledge.

**To instill the thought of self-regulation through industries and sector, the concept of a Voluntary Compliance Framework (VCF) was introduced to the Fijian market.**



# Litigation Matters

During the financial year, there was a disruption to Court due to the COVID-19 pandemic resulting in matters being vacated and fresh dates assigned. Given the prosecutorial powers pursuant to section 131 of the FCCC Act 2010, there are a total of 421 cases before the Court as of 31 July 2021.

Table 1.5: reflects a summary of Case files for the Legal Department:

Division	Pending Cases	Pending Cases - Outsourced	Files Closed	Charges Filed	Total Value of Fines imposed
Central	314	41	74	104	\$105,320.00
Western	80	0	23	43	\$7,600.00
Northern	27	0	17	8	\$25,300.00
Total	421	41	114	155	\$138,320.00

(Source: FCCC Record)

## Matters Of Interest

- **FCCC v Saad Amjab trading as Paradise Cars (788/2019) & (124/2019)**

Sentence delivered in favor of FCCC against Saad Amjab trading as Paradise Cars being case numbers 788/2019 & 124/2019 (Accused). The Accused was charged with the offence of accepting payment without being able to supply contrary to section 88,132,129 (1) (3) and (4) of the Fijian Competition and Consumer Commission 2010.

The Court ordered the Accused to pay:

Fine of \$1000.00 and in default 100 days imprisonment in each file;

- \$10,000.00 compensation in CF 124/2019 and \$6950.00 in CF 788/2019; and
- \$100.00 in prosecution costs.

- **FCCC v Mahakali Jewellers (783 of 2017)**

Sentencing was delivered in favor of FCCC against Mahakali Jewellers (Accused). The Accused was charged with the offense of failing to mark and display prices on certain non-controlled items contrary to paragraphs 3 (a) and (b) of the then counter inflation Order 1992 and section 54 (4) of the FCCC Act 2010. The Court imposed a fine of \$15,000.00.

- **FCCC v Ahmed & Company (03 of 2019)**

Sentencing was delivered in favor of FCCC against Ahmed & Company. The Company was charged for breaching section 77 (1) (a) (2) (false and misleading representation) of the FCCC Act 2010, where the Company

tempered with the expiry date of Shan Fish Masala (8 packets). The Company was ordered to pay a \$10,000.00 fine and \$100.00 prosecution cost.

- **Pacific Coating Limited v Fijian Competition and Consumer Commission (HAA30/20)**

A hearing was conducted on 15 March 2021 where the Judge sought some clarifications from the appellant, especially on the background of the appeal. The court questioned the appellant on its legal position for considering an appeal on a failed application in the magistrate court that was not supposed to be heard in the first place. The court was of the position that no application can be made, or no court can be moved to dismiss charges. The position taken by the judge determined the backbone of the application itself rendering it frivolous. FCCC also stated that the application was premature, and the appellant has not established any right to appeal this matter. FCCC sought costs given the waste of time and resources, but the judge did not make any order with respect to the plea. The court maintained the ruling by the Savusavu Magistrate Court and dismissed the appeal due to lack of merits.

- **Corporate Management Service t.a. Hot Bread Kitchen (HAA 12/21)**

Hot Bread has appealed the sentencing delivered on 12 March 2021 where Hot Bread was ordered to pay \$10,000 fine and \$2,000 prosecution cost for selling small unsliced whole meal bread, being a price control item at \$1.12 instead of \$0.88. The matter was called for first call on 30 March 2021. Court has given 14 days for the Lautoka Magistrate Court to provide the court records. Date on submissions will be issued after court records are released.

## Risk Management

Risk Management is an important mechanism for any organisation as it allows an organisation to define its objectives for the future. If an organisation outlines and defines its objectives without taking into consideration the risks involved, chances are the organisation might lose direction and will have a reactive approach to issues highlighted within the organization. Risk management is the process of identifying, assessing, and controlling threats to an organization's capital and earnings. These risks stem from a variety of sources including financial uncertainties, legal liabilities, technology issues, strategic management errors, accidents, and natural disasters.

A successful risk management program helps an organization consider the full range of risks it faces. Risk management also examines the relationship between risks and the cascading impact they could have on an organization's strategic goals.

Risk management looks at the possibility of future risks and tries to mitigate them while Audit is carried out after their work has been carried out. Risk

Management has needed someone dedicated as they would be responsible for the Risk Assessment for the organisation. Since there was no Risk Officer, Manager Legal and Audit were working together in maintaining the Risk Register. There were also risk champions identified by each Department who were working with the Risk Team. Now with the inclusion of the Risk Officer, FCCC has is working on bench marking to ISO 31000 Risk Management practice and has adopted a Risk-based approach in carrying out its functions.





The HR Department found itself defining and developing new skills and processes that will guide our employee during a time when it felt like there was no end in sight and above all to ensure that employees are well versed with what was expected of them—in the “new normal”.

The HR Department ensured that Business Continuity Plan was set out to define the way forward and diligently worked with the ICT department to ensure that staff members working from home we supported during the remote working arrangement and that service delivery to Consumers are not affected.

Table 1.6 below shows workforce data ending 31 July 2021

<b>Human Capital</b>		<b>Employee Engagement &amp; CSR</b>	
Headcount	75	<ul style="list-style-type: none"><li>• WOW Kids Fundraising</li><li>• 16 Day Activism</li><li>• Pinktober Awareness Month</li><li>• Movember – Prostate Cancer Awareness</li><li>• HR assisting Sai Prena Foundation with making food packs for the affected in TC YASA</li><li>• Toy Drive for St Christopher’s Home</li></ul>	
(Ending 31 July 2021)			
Employee Turnover	2.6%		
<b>Diversity</b>			
Identify as female	44%		
Identify as male	56%		
<b>Age Profile</b>		<b>HR Project</b>	
Gen Z (1997 – 2012)	9%	The Human Resources Employee Self Service had gone live in the month of November 2020. Staff were taken through refresher trainings on how to access the new system.	
Gen Y (1981 – 1996)	76%		
Gen X (1965 – 1980)	14%		
Baby Boomers (1955 – 1964)	1%	Parallel run for the leave management was done from November till February 2021 whereby manual forms and system applied leave were being monitored for accuracy purpose.	

(Source: FCCC Record)

## Occupational Health & Safety (COVID-19 – Second Wave)

On 8 July 2021, the Fijian Government passed the Public Health (Infectious Diseases) (Infringement Notices) Regulations 2021 and the Health and Safety at Work (General Workplace Conditions) (Amendment) Regulations 2021, making amongst other things, vaccinations compulsory for the Fijian workforce in both the private and public sector. Thus, to ensure that FCCC staff members complied with the timeframe that was given, HR sent reminders and monitored staff members conditions and upon returning to work, staff members were asked to produce their vaccinations cards to HR.

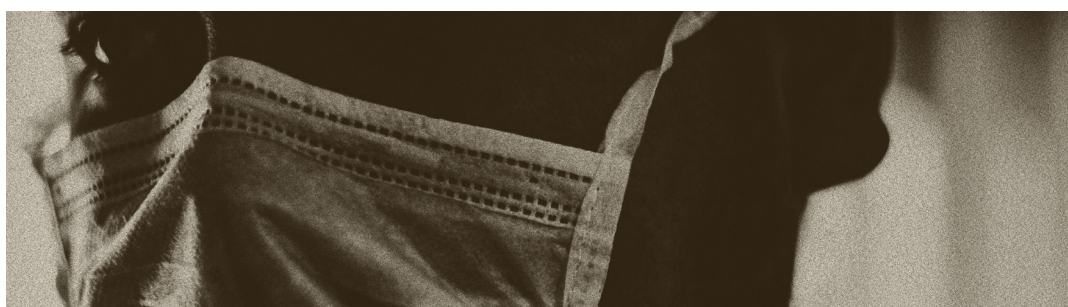
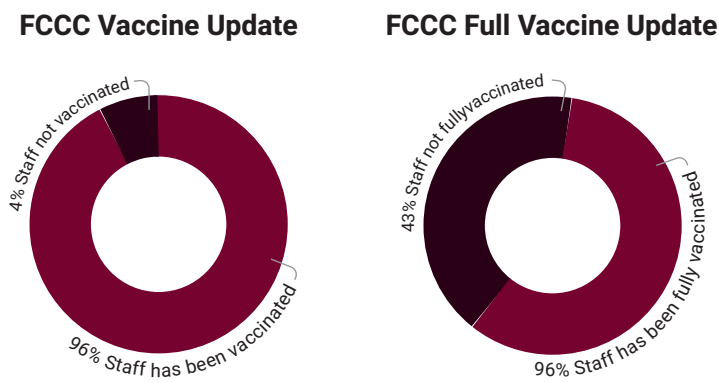




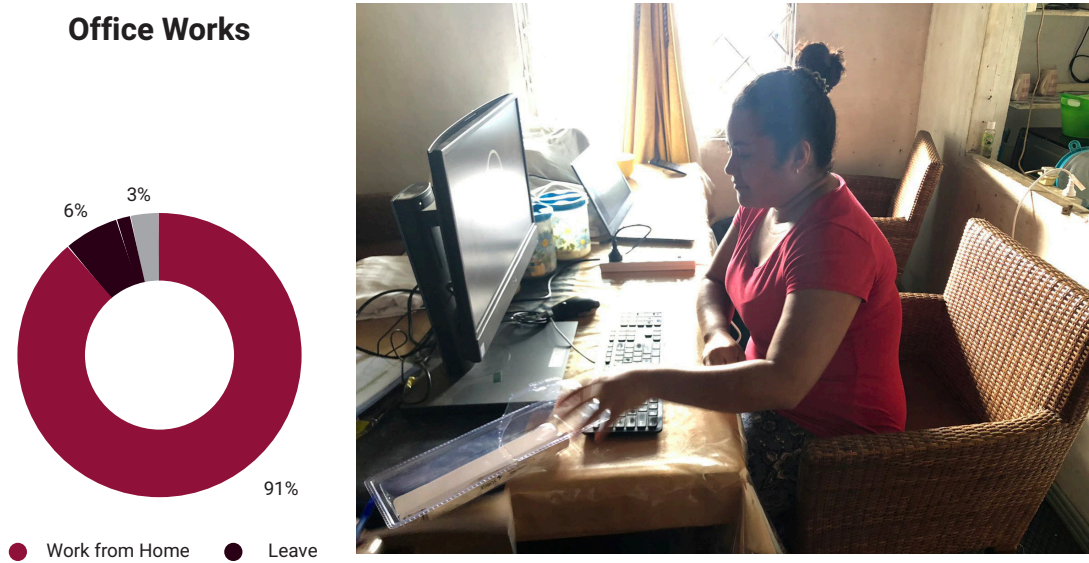
Figure 16.0: COVID-19 Vaccination Status



(Source: FCCC Record)

With the successful deployment of our business continuity plan our staffs were working from home and providing services to the Fijian public. Productivity was high during this period and this kept us aligned to our vision and mission of our organization and at the same time support our strategic Plan.

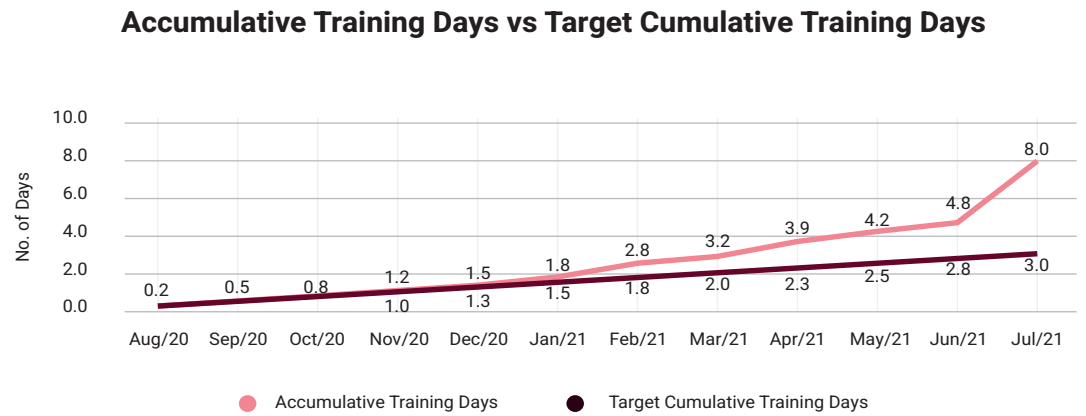
Figure 17.0: Work From Home Status  
(Source: FCCC HR Database)



# Employee Training & Development

The cumulative training days for FCCC were well above the targeted cumulative days as the team executed strategic trainings as per the organisational needs and focused on delivering virtual trainings to supplement the traditional face-to-face method of delivering training.

Figure 18.0: Employee Training & Development Days



(Source: FCCC HR Database)

## Medical Benefits

FCCC implemented in-house medical benefits, which was known by the moniker of i-Care.

The highest peak of i-Care utilisation was in the month of December with 63% of i-Care being used by staff members.

The lowest peak of i-Care utilization was in the month of May with 7% of i-Care being utilised by staff members. There was a drop in utilisation after April and this was due to the lockdown in place which meant staff members were staying indoors and were not able to utilise this benefit as expected.



The Fijian Competition & Consumer Commission Internal Audit is an independent, objective assurance and consulting unit whose activities are designed to add value and improve the Commission's operations. It helps the Commission accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The Internal Audit directly reports to the Board through the Finance and Audit Sub-Committee and 2020/2021 was a Year of Performance as the Department ventures into conducting various performance and special audits. In addition, in every Full Board and Board Sub-Committee meetings the presence of internal audit was made compulsory as an independent member.

The internal audit took an integrated audit approach in this financial year where it carried out operational, compliance, financial, performance and special audits simultaneously. A summary of the audit work conducted by the Department is tabulated below.

Table 1.7: Summary of Audit Work

Audit Type	Audit Focus
Operational & Compliance Audit	All Departments
Financial Audit	Finance Department
Performance Audit	Feasibility Achievement of FCCC Strategic Plan
	Relevance, Compliance & Monitoring of FCCC Orders
	Review of FCCC Case Management System (CMS)
Special Audit	Salary Review
	Veilomani Food Bank Review
	Immediate Audit Issues
COVID-19 Assistance	Assisting Competition & Compliance Department in investigating complaints received.

Continuous trainings and professional development are essential for auditors where we undergo various trainings such as corporate governance, investigation and assisted Competition and Compliance Department during the COVID-19 pandemic.



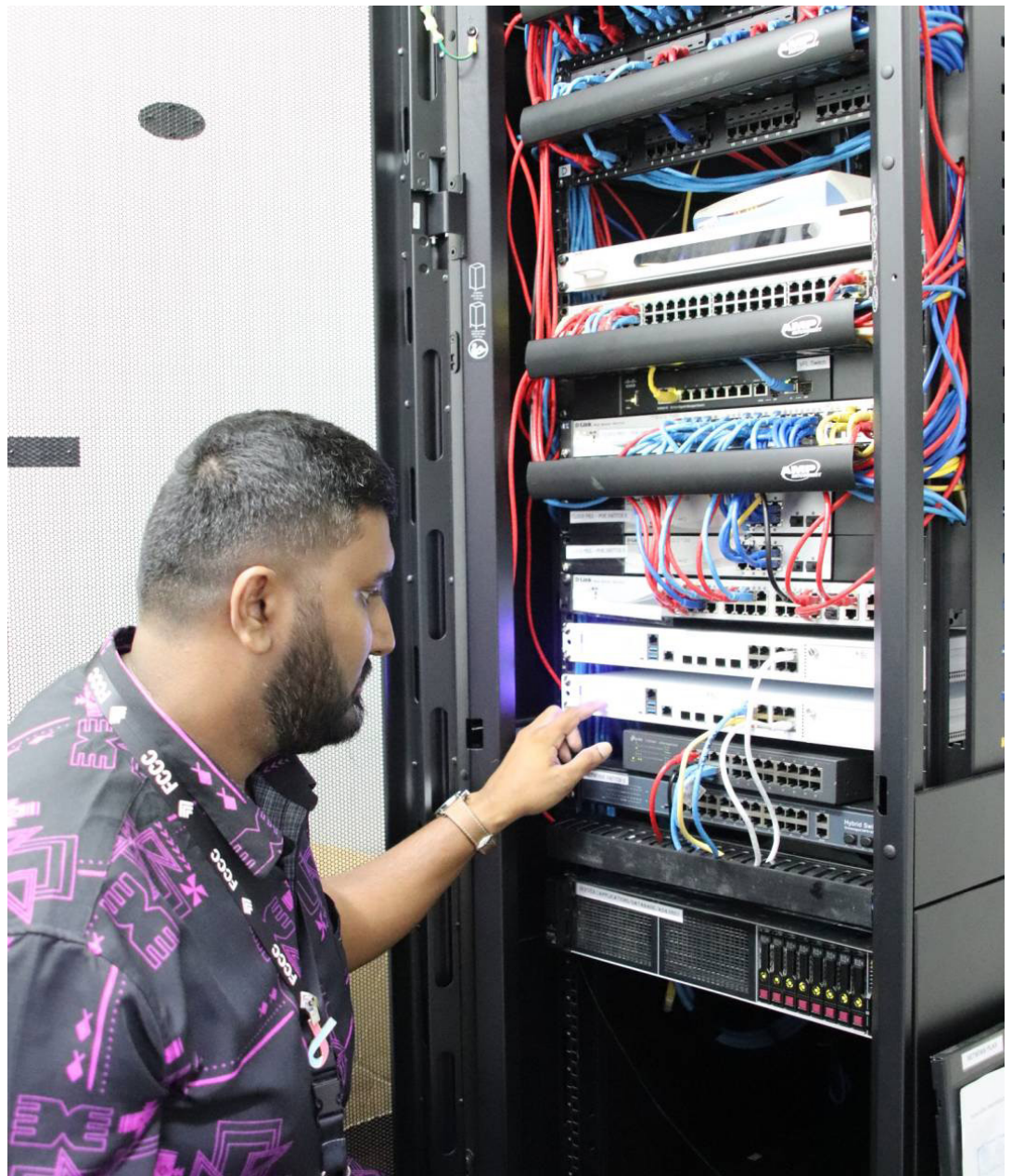
# Information, Communications and Technology

FCCC has sought to innovate at the boundaries of technology to create a robust foundation for the department and improve our ICT operations.

Aligning and setting processes is the core of FCCC's success in the ICT sector and eliminating prior systems and processes which lagged our operations has been the most significant transformation in our history.

The objective is to transform FCCC's ICT systems into a digital powerhouse, and as such, we've proactively positioned ourselves to be an even more strategic partner to the stakeholders. As an organization with cross-enterprise insights and visibility to help drive the right partnerships that lead to the most effective business decisions, FCCC's ICT Department has adapted a wealth of expertise and processes in line with the latest technology best practices.

Our vision for ICT is simple: Accelerate FCCC's growth through best-in-class IT solutions and services in Fiji. As we lead FCCC's digital transformation, we are continually challenging ourselves to help the company build on its strong legacy as a technology leader in this rapidly changing competitive landscape and position ourselves for continued success in the next 5 to 10 years.





The Corporate and Finance Department supports the overall operations of the FCCC, which is critical in achieving the vision and mission through the delivery of key corporate services that vital to the success of the organisation. Primarily, the Department includes functions of finance, procurement, executive support, research, communications, customer service and administration.

The audited financial statements for FCCC for year ended 31 July 2021 is provided in the next section.

**Our objective is to transform FCCC's ICT systems into a digital powerhouse, empowering consumers and other stakeholders alike through the accessible use of technology.**

## Corporate And Finance



# Financial Reports & Statements

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## 2020 - 2021

**FIJIAN COMPETITION AND CONSUMER COMMISSION  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

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**FIJIAN COMPETITION AND CONSUMER COMMISSION  
COMMISSIONER'S REPORT  
FOR THE YEAR ENDED 31 JULY 2021**

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In accordance with a resolution of the Commissioners, the Commissioners herewith submit the statement of financial position of Fijian Competition and Consumer Commission ("the Commission" or "FCCC") as at 31 July 2021, the related statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended on that date and report as follows:

**Commissioners**

The Commissioners in office at the date of this report were:

<b>Name</b>	<b>Position</b>	<b>Appointed On</b>	<b>Effective Till</b>
Mr. Isikeli Tikoduadua	Chair	17-Sep-21	Current
Mr. Romil Patel	Deputy Chair	17-Sep-21	Current
Ms. Joann Young	Member	17-Sep-21	Resigned - 11 Dec-21
Ms. Lyanne Vaurasi	Member	17-Sep-21	Resigned - 30 Mar-22
Mr. Vimlesh Sagar	Member	17-Sep-21	Current

**State of Affairs**

In the opinion of the Commissioners, the accompanying statement of financial position gives a true and fair view of the state of affairs of the Commission as at 31 July 2021 and the accompanying statement of comprehensive income, statement of changes in equity, and statement of cash flows give a true and fair view of the results and cash flows for the Commission for the year then ended.

**Principal Activities**

The principal activities of the Commission during the year of the financial statements was to enforce the Fijian Competition and Consumer Commission Act 2010 (the FCCC Act 2010), promoting competition, fair trading, regulating prices in markets where competition is lessened or limited, and regulating monopolistic market situations including national infrastructure, for the benefit of all Fijians.

**Operating Results**

The surplus of the Commission for the year ended 31 July 2021 was \$1,167,987 (2020: restated \$751,955).

**Basis of Accounting - Going Concern**

The financial statements of the Commission have been prepared on a going concern basis. The Commissioners consider the application of the going concern principle to be appropriate in the preparation of these financial statements as they believe that the Commission has adequate funds to meet its liabilities as and when they fall due over the next twelve months.

**Current Assets**

Prior to the completion of financial statements of the Commission, the Commissioners took reasonable steps to ascertain whether any current assets were likely to realise in the ordinary course of the business values as shown in the accounting records of the Commission. Where necessary these assets have been written down or adequate provision has been made to bring the values of such assets to an amount they are expected to realise.

As at the date of this report, the Commissioners are not aware of any circumstances that would render the values attributed to the current assets in the Commission's financial statements to be misleading.

**Significant Events During the Year**

**COVID-19 Global Pandemic**

The novel coronavirus (COVID-19) outbreak has evolved rapidly, bringing a significant health impact globally. Measures taken to contain the virus continue to have significant impact on global markets and economic activity. Fiji is still feeling the impact with business disruption and levels of activity reducing in several market sectors.

The Commission was well prepared in enacting our business continuity plan for operations and staffing during the lockdown. The Commission's Board can confirm that all reasonable steps were taken to protect our staff, customers and operations in the face of this unprecedented challenge. The impact of COVID-19 on FCCC has been negative in terms of collection of regulatory fee because the industries being charged the fee have been adversely affected by the COVID-19. The economic challenges posed by COVID-19 have also contributed to increase in number of complaints and investigations against traders and landlords for breaches of FCCC Act 2010.



**FIJIAN COMPETITION AND CONSUMER COMMISSION  
COMMISSIONER'S REPORT (CONT'D)  
FOR THE YEAR ENDED 31 JULY 2021**

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**Subsequent Events**

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

**Other Circumstances**


As at the date of this report:

- (i) no charge on the assets of the Commission 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 Commission could become liable;
- (iii) no contingent liabilities or other liabilities of the Commission has become or is likely to become enforceable within the period of twelve months after the end of the financial year which in the opinion of Commissioners will or may substantially affect the ability of the Commission to meet its obligations as and when they fall due.

As at the date of this report the Commissioners are not aware of any circumstances that have arisen not otherwise dealt with in this report which would make adherence to the existing method of valuation of assets or liabilities of the Commission misleading or inappropriate.

Signed in accordance with the resolution of the Commissioners.

Dated at Suva this 22nd day of December 2023

  
\_\_\_\_\_  
Board Chair  
\_\_\_\_\_  
Commissioner

**FIJIAN COMPETITION AND CONSUMER COMMISSION  
STATEMENT BY COMMISSIONERS  
FOR THE YEAR ENDED 31 JULY 2021**

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In accordance with a resolution of the Commissioners of Fijian Competition and Consumer Commission ("the Commission" or "FCCC") we state that:

In the opinion of the Commissioners:


- (a) the accompanying statement of comprehensive income is drawn up so as to give a true and fair view of the results of the Commission for the year ended 31 July 2021;
- (b) the accompanying statement of financial position and statement of changes in equity are drawn up so as to give a true and fair view of the state of affairs of the Commission as at 31 July 2021;
- (c) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flow of the Commission for the year ended 31 July 2021; and
- (d) at the date of this statement there are reasonable grounds to believe that the Commission will be able to pay its debts as and when they fall due.

For and on behalf of the Commission and in accordance with a resolution of the Commissioners.

Dated at Suva this 22nd day of December 2023



\_\_\_\_\_  
Board Chair



\_\_\_\_\_  
Commissioner

# OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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## INDEPENDENT AUDITOR'S REPORT

### Report on the Audit of the Financial Statements of Fijian Competition and Consumer Commission

#### Opinion

I have audited the financial statements of Fijian Competition and Consumer Commission (the Commission), which comprise the Statement of Financial Position as at 31 July 2021, the Statement of Comprehensive Income, the Statement of Changes in Equity 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 my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as at 31 July 2021, and 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 Audit Opinion

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

#### Other information

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

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

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

## **Responsibilities of the Management and the Commissioners for the Financial Statements**

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

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud 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, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission'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 management's and Commissioners' 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 Commission's ability to continue as a going concern. If I conclude that material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.



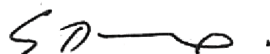
## Auditor's Responsibilities for the Audit of the Financial Statements (*Continued*)

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## Report on Other Legal and Regulatory Requirements

In my opinion, the financial statements have been prepared in accordance with the requirements of the Fijian Competition and Consumer Commission Act 2010 in all material respects, and;

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



Sairusi Dukuno  
**ACTING AUDITOR-GENERAL**



Suva, Fiji  
09 January 2024

**FIJIAN COMPETITION AND CONSUMER COMMISSION  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 JULY 2021**

	Notes	31 July 2021 \$	Restated 31 July 2020 \$
<b>Income</b>			
Government grant - operational		3,921,589	3,706,602
Regulatory fees		2,423,810	1,412,218
Other income	2	425,771	334,106
<b>Total income</b>		<b>6,771,170</b>	<b>5,452,926</b>
<b>Expenditure</b>			
Personnel expenses	3 and 19	3,228,499	2,799,332
Staffing obligation	4 and 19	110,602	88,936
Operating expenses	5 and 19	956,525	1,037,854
Administrative expenses	6	984,952	510,967
Depreciation and amortisation	11(c) and 12	328,605	263,882
<b>Total expenditure</b>		<b>5,609,183</b>	<b>4,700,971</b>
Surplus		1,161,987	751,955
<b>Other comprehensive income</b>		-	-
<b>Total comprehensive income for the year</b>		<b>1,161,987</b>	<b>751,955</b>


*(The statement of comprehensive income is to be read in conjunction with the notes to and forming part of the financial statements set out on page 11 to page 20)*

**FIJIAN COMPETITION AND CONSUMER COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2021**

	Notes	31 July 2021 \$	Restated 31 July 2020 \$
<b>Current assets</b>			
Cash and cash equivalents	7	1,772,739	1,076,283
Financial assets	8	300,000	-
Deposits	9	42,287	42,287
Trade and other receivables	10 and 19	577,275	227,803
<b>Total current assets</b>		<b>2,692,301</b>	<b>1,346,373</b>
<b>Non current assets</b>			
Property, plant and equipment	11	1,161,525	1,298,997
Intangible assets	12	243,966	106,079
<b>Total non current assets</b>		<b>1,405,491</b>	<b>1,405,076</b>
<b>Total assets</b>		<b>4,097,792</b>	<b>2,751,449</b>
<b>Current liabilities</b>			
Trade and other payables	13 and 19	380,976	174,912
Employee entitlement provision	14	188,514	147,227
Deferred income	15	325,938	264,940
Other current liabilities	16	7,436	7,281
<b>Total current liabilities</b>		<b>902,864</b>	<b>594,360</b>
<b>Non current liabilities</b>			
Deferred income	15	836,400	960,548
<b>Total non current liabilities</b>		<b>836,400</b>	<b>960,548</b>
<b>Total liabilities</b>		<b>1,739,264</b>	<b>1,554,908</b>
<b>Net assets</b>		<b>2,358,528</b>	<b>1,196,541</b>
<b>Equity</b>			
Accumulated surplus		2,358,528	1,196,541
<b>Total equity</b>		<b>2,358,528</b>	<b>1,196,541</b>

*(The statement of financial position is to be read in conjunction with the notes to and forming part of the financial statements set out on page 11 to page 20)*

Signed for and on behalf of the Commission.

  
 Board Chair

  
 Commissioner

**FIJIAN COMPETITION AND CONSUMER COMMISSION  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 JULY 2021**

	<b>Note</b>	<b>Accumulated Surplus \$</b>	<b>Total \$</b>
<b>Balance as at 31 July 2019</b>		<b>444,586</b>	<b>444,586</b>
Net surplus for the year		713,181	713,181
Prior period error	19	38,774	38,774
<b>Balance as at 31 July 2020 - restated</b>		<b>1,196,541</b>	<b>1,196,541</b>
Net surplus for the year		1,161,987	1,161,987
<b>Balance as at 31 July 2021</b>		<b>2,358,528</b>	<b>2,358,528</b>

*(The statement of changes in equity is to be read in conjunction with the notes to and forming part of the financial statements set out on page 11 to page 20)*



**FIJIAN COMPETITION AND CONSUMER COMMISSION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 JULY 2021**

	Notes	31 July 2021 \$	31 July 2020 \$
<b><u>Cash flows from operating activities</u></b>			
Receipts from government and customers		6,361,544	5,332,974
Payments to suppliers and employees		(5,091,898)	(4,449,571)
<b>Net cash provided by operating activities</b>	17 (b)	<b><u>1,269,646</u></b>	<b><u>883,403</u></b>
<b><u>Cash flows from investing activities</u></b>			
Proceeds from sale of property plant and equipment		944	29,311
Payments for property plant equipment and intangibles		(274,134)	(224,310)
Short term deposit	8	(300,000)	-
<b>Net cash used in investing activities</b>		<b><u>(573,190)</u></b>	<b><u>(194,999)</u></b>
Net increase in cash held		696,456	688,404
Cash and cash equivalent at the beginning of the year		1,076,283	387,879
<b>Cash and cash equivalent at the end of the year</b>	17 (a)	<b><u>1,772,739</u></b>	<b><u>1,076,283</u></b>

*(The statement of changes in equity is to be read in conjunction with the notes to and forming part of the financial statements set out on page 11 to page 20)*

**FIJIAN COMPETITION AND CONSUMER COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1.1 Statement of compliance**

These financial statements have been prepared by the Fijian Competition and Consumer Commission (the Commission) in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities ("IFRS for SMEs") issued by the International Accounting Standards Board.

The principal accounting policies adopted by the Commission are stated to assist in general understanding of these financial statements. The accounting policies adopted are consistent with those of the previous year except as stated otherwise.

The financial statements were authorised for issue by the Commissioners on 22nd December 2023

Set out below is summary of the significant accounting policies adopted by the Commission in the preparation of the financial statements for the year ended 31 July 2021.

**1.2 Basis of preparation**

The Financial Reports are general purpose financial reports and have been prepared in accordance with the requirements of the FCCC Act 2010 and the IFRS for SMEs.

The Financial Reports have been prepared on the basis of historical costs and except where specifically stated do not take into account current valuations of non current assets.

The Financial Statements have been prepared on a going concern basis. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Judgments made by the Commission in the application of IFRS for SMEs that have significant effects on the financial statements and estimates with a significant risk of material adjustments in the next year are disclosed, where applicable, in the relevant notes to the financial statements.

**1.3 Property, plant and equipment**

Fixed assets are measured at cost less accumulated depreciation or amortisation and impairment losses. These assets are depreciated or amortized from the date of acquisition or when an asset is completed and held ready for use. Depreciation or amortisation is calculated on a straight-line basis so as to write off the cost or revalue amount of each fixed assets during its effective working life to its estimated residual value. The principal depreciation or amortisation rates in use are as follows:

	<b>Rate</b>
Furniture and Fitting	12%
Office Equipment	12-40%
Vehicles	18-20%
Computer Equipment	25-40%
Leasehold Improvements	Over the lease term

**FIJIAN COMPETITION AND CONSUMER COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

---

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**1.4 Intangible assets**

Computer software and licenses are capitalised on the basis of the costs incurred to acquire and bring into use the specific software. These costs are amortised at the rate of 33%.

**1.5 Income tax**

The Commission is not subject to income tax in accordance with Section 24(1) of the FCCC Act 2010.

**1.6 Value Added Tax (VAT)**

Revenue, expenses, assets and liabilities are recognized net of VAT, except:

- i) Where the amount of VAT incurred is not recoverable from the tax authority, it is recognized as part of the cost of acquisition of the asset or as part of an item of expense; or
- ii) For receivables and payables, which are recognized inclusive of VAT.

The net amount of VAT payable to, or receivables from, the taxation authority is included as part of trade and other payables or trade and other receivables.

**1.7 Revenue**

Revenue comprises of quarterly Government grant from the Ministry of Economy (MOE) and Regulatory Fees charged to industries regulated by FCCC.

**1.8 Government grant**

Recurrent grants are brought to account as income over the period to which they relate since the grant does not impose specified future performance conditions on the Commission. Non recurrent grants are brought to account in the same proportion that depreciation bears to the cost of the assets acquired with the grant.

**1.9 Regulatory fees**

The Commission is authorised to charge annual regulatory fee to regulated entities through Regulations No. 91 under the FCCC Act 2010. The Regulations No. 91 came into force from 29 October 2019 and it prescribes the fees to be charged. The industries being charged the fee include telecommunications, ports, electricity, cement, steel, postal services, petroleum, and liquified petroleum gas. The fees are brought to account as income over the period to which they relate.

**1.10 Trade and other receivables**

The regulated entities are charged fee on thirty (30) days terms from the date of invoice in accordance with Note 1.9. Balances remaining outstanding at the end of financial year are recognised as receivables.

**1.11 Deferred income**

Significant items of income having a relationship to more than one accounting period have been brought to account over the period to which they relate. This is mainly for grant income used to fund capital projects and purchases.

**1.12 Employee entitlements**

Employee entitlements include provision for annual leave relating to amounts expected to be paid to employees based on contractual entitlements. Defined contribution plans to Fiji National Provident Fund are expensed when incurred.

**1.13 Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand and short term deposits with a maturity of three months or less.

**1.14 Trade and other payables**

The amounts represent liabilities recognized when the Commission becomes obliged to make future payments resulting from purchase of goods and services.

**1.15 Equity and reserves**

Equity include accumulated surplus which comprises all current and prior period surpluses or deficits.

**1.16 Comparatives**

Where necessary, amounts relating to prior year have been reclassified to achieve consistency in disclosures with the current financial year amounts and other disclosures.

**FIJIAN COMPETITION AND CONSUMER COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

	31 July 2021 \$	31 July 2020 \$
<b>NOTE 2 OTHER INCOME</b>		
Amortization of deferred income	320,408	248,076
Electricity licensing fees	50,893	41,371
Professional fees	21,968	-
Mergers and acquisition assessment fees	12,830	12,844
Miscellaneous income	8,150	4,520
Gain on disposal of fixed assets	6,393	27,295
Court cost refunds	5,129	-
	<b>425,771</b>	<b>334,106</b>
<b>NOTE 3 PERSONNEL EXPENSES</b>		
Salaries and wages	2,653,326	2,245,679
FNPF	241,568	212,307
Annual leave	206,736	210,107
Board allowance	98,706	106,733
FNU levy	28,163	24,506
	<b>3,228,499</b>	<b>2,799,332</b>
Number of employees	<b>81</b>	<b>75</b>
<b>NOTE 4 STAFFING OBLIGATION</b>		
Temporary officers allowance	78,200	32,231
Staff in-house medical scheme	11,614	14,381
Staff housing and responsibility allowance	11,539	37,555
Fringe benefits	9,249	4,769
	<b>110,602</b>	<b>88,936</b>
<b>NOTE 5 OPERATING EXPENSES</b>		
Rent	350,149	335,254
Enforcement and investigation related costs	231,656	317,742
Legal fees, court charges and lawsuit	106,811	128,939
Inspections and tours	79,165	88,999
Motor vehicle expense	62,254	55,430
Repairs and maintenance	59,410	49,203
Awareness	23,070	15,093
Advertising	21,059	13,900
Printing, postage and meeting expenses	20,977	23,339
Public consultation and strategic alliance	1,974	9,955
	<b>956,525</b>	<b>1,037,854</b>



**FIJIAN COMPETITION AND CONSUMER COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
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	31 July 2021 \$	31 July 2020 \$
<b>NOTE 6 ADMINISTRATIVE EXPENSES</b>		
Consultancy and professional fees	308,651	11,610
Telephone, internet and fax	133,885	106,723
Doubtful debts expense	127,244	76,932
Office expense and uniforms	100,897	57,596
IT support cost	56,644	44,222
Insurance	48,633	36,449
Training and development	47,905	60,357
Electricity and water	40,232	36,261
Travel and accommodation	38,560	20,187
Cleaning	25,993	28,206
Relocation and branding	19,051	-
Subscription	15,105	10,554
Stationery	12,282	12,237
Audit fees	7,905	8,040
Bank charges	1,965	1,318
General expenses	-	275
	<b>984,952</b>	<b>510,967</b>

**NOTE 7 CASH AND CASH EQUIVALENTS**

Cash and cash equivalents at the end of the Financial year as shown in the cash flow statement is reconciled to statement for financial position as follows:

Regulatory fee account - HFC	1,254,708	870,423
Operating account - WBC and HFC	492,394	105,983
Mediation fund account - HFC	18,055	14,028
West and North advance account - HFC	2,785	2,101
Other revenue account - HFC	1,962	81,675
Fixed penalty account - HFC	1,821	473
Cash on hand	1,014	1,600
	<b>1,772,739</b>	<b>1,076,283</b>

The Mediation Fund Account relates to the mediation funds maintained by the Commission in accordance with Section 15 of the FCCC Act 2010. The funds are received from the respondents which are then paid to complainants where both parties agree to resolve the case through mediation facilitated by the Commission. The sums are paid out to complainant upon settlement of the cases.

**NOTE 8 Financial Assets**

Short term deposit - Bred Bank	300,000	-
	<b>300,000</b>	<b>-</b>

The term deposit was created on 27 January 2021 for a term of twelve (12) months on an annual interest rate of 3.25%.

**NOTE 9 DEPOSITS**

Rental deposit	39,390	39,390
Energy Fiji Limited	2,897	2,897
	<b>42,287</b>	<b>42,287</b>

**FIJIAN COMPETITION AND CONSUMER COMMISSION**  
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	31 July 2021 \$	31 July 2020 \$
<b>NOTE 10 TRADE AND OTHER RECEIVABLES</b>		
Regulatory fee receivable	597,232	211,046
Provision for doubtful debts - regulatory fee receivable	(222,552)	(83,856)
	<u>374,680</u>	<u>127,190</u>
VAT refund	70,176	6,079
Prepayments	116,599	83,495
Other receivables	10,746	7,328
Staff accountable advance	5,074	3,711
	<u>577,275</u>	<u>227,803</u>

**NOTE 11 PROPERTY, PLANT AND EQUIPMENT**

- (a) Property plant and equipment are stated at cost and have been included in the financial statements on the following basis:

<b>Furniture and fitting</b>		
At cost	41,649	83,165
Accumulated depreciation	(15,519)	(20,446)
	<u>26,130</u>	<u>62,719</u>
<b>Office equipment</b>		
At cost	113,623	140,553
Accumulated depreciation	(71,708)	(65,499)
	<u>41,915</u>	<u>75,054</u>
<b>Motor vehicle</b>		
At cost	449,753	513,223
Accumulated depreciation	(325,018)	(332,711)
	<u>124,735</u>	<u>180,512</u>
<b>Computer equipment</b>		
At cost	377,828	337,054
Accumulated depreciation	(188,766)	(144,823)
	<u>189,062</u>	<u>192,231</u>
<b>Leasehold improvements</b>		
At cost	857,201	857,201
Accumulated amortisation	(221,955)	(145,583)
	<u>635,246</u>	<u>711,618</u>
<b>Works in progress</b>	<u>144,437</u>	<u>76,863</u>
<b>Net book value</b>	<u>1,161,525</u>	<u>1,298,997</u>

- (b) The depreciation policies adopted are set out in Note 1.3

**FIJIAN COMPETITION AND CONSUMER COMMISSION  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

**NOTE 11 PROPERTY, PLANT AND EQUIPMENT (continued)**

(c) Reconciliation of the net book value amount for each class of property plant and equipment at the beginning and at the end of the current financial year is set out as follows:

	<b>Furniture and Fitting</b>	<b>Office Equipment</b>	<b>Motor Vehicle</b>	<b>Computer Equipment</b>	<b>Leasehold Improvements</b>	<b>Work in Progress</b>	<b>Total</b>
<b>Cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance as at 31 July 2020	83,165	140,553	513,223	337,054	857,201	76,863	2,008,059
Additions	4,816	4,594	-	80,546	-	122,192	212,148
Disposals	(46,332)	(31,524)	(63,470)	(39,772)	-	-	(181,098)
Transfer to intangible assets	-	-	-	-	-	(54,618)	(54,618)
Balance as at 31 July 2021	<b>41,649</b>	<b>113,623</b>	<b>449,753</b>	<b>377,828</b>	<b>857,201</b>	<b>144,437</b>	<b>1,984,491</b>
<b>Accumulated Depreciation</b>							
Balance as at 31 July 2020	20,446	65,499	332,711	144,823	145,583	-	709,062
Depreciation	4,775	22,796	55,777	78,922	76,372	-	238,642
Disposals	(9,702)	(16,587)	(63,470)	(34,979)	-	-	(124,738)
Balance as at 31 July 2021	<b>15,519</b>	<b>71,708</b>	<b>325,018</b>	<b>188,766</b>	<b>221,955</b>	<b>-</b>	<b>822,966</b>
<b>Book Value</b>							
As at 31 July 2020	62,719	75,054	180,512	192,231	711,618	76,863	1,298,997
As at 31 July 2021	<b>26,130</b>	<b>41,915</b>	<b>124,735</b>	<b>189,062</b>	<b>635,246</b>	<b>144,437</b>	<b>1,161,525</b>

The Commission has capital works in progress in relation to digital transformation projects to revolutionise its systems and processes.

**FIJIAN COMPETITION AND CONSUMER COMMISSION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

	31 July 2021 \$	31 July 2020 \$
<b>NOTE 12 INTANGIBLE ASSETS</b>		
<b>Cost</b>		
Opening balance	153,349	40,101
Additions	173,232	16,350
Transfer from work in progress	54,618	96,898
<b>Closing balance</b>	<b>381,199</b>	<b>153,349</b>
<b>Accumulated depreciation</b>		
Opening balance	47,270	9,122
Amortisation	89,963	38,148
<b>Closing balance</b>	<b>137,233</b>	<b>47,270</b>
<b>Book value</b>	<b>243,966</b>	<b>106,079</b>
<b>NOTE 13 TRADE AND OTHER PAYABLES</b>		
Capital works payable	173,985	62,739
Utility accruals	110,174	34,887
Superannuation payable	39,953	26,623
Mediation funds payable	15,186	13,076
Audit fee accrual	15,122	13,012
PAYE and provisional tax payable	12,557	11,942
Other payables	11,688	10,549
FNU levy payable	2,311	2,084
	<b>380,976</b>	<b>174,912</b>
<b>NOTE 14 EMPLOYEE ENTITLEMENT PROVISION</b>		
Balance at the beginning	147,227	106,197
Charged/(credited) to profit or loss		
- Additional provision	206,736	210,087
- Used during the year	(125,893)	(128,009)
Paid out during the year	(39,556)	(41,048)
	<b>188,514</b>	<b>147,227</b>
<b>NOTE 15 DEFERRED INCOME</b>		
Deferred income relates to the Capital Grant received for purchase of fixed assets. The amortisation is equal to the depreciation amount of the assets. The income approach has been used to account for Capital Grant.		
Balance at the beginning	1,225,488	1,257,481
Add: additional grant	257,258	216,083
Amortisation of deferred income	(320,408)	(248,076)
	<b>1,162,338</b>	<b>1,225,488</b>
Comprise of:		
Current	325,938	264,940
Non-current	836,400	960,548
	<b>1,162,338</b>	<b>1,225,488</b>



**FIJIAN COMPETITION AND CONSUMER COMMISSION**  
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	31 July 2021 \$	31 July 2020 \$
<b>NOTE 16 OTHER CURRENT LIABILITIES</b>		
Electricity licensing fee received in advance	7,436	7,281
	<u>7,436</u>	<u>7,281</u>

**NOTE 17 NOTES TO THE STATEMENT OF CASH FLOWS**

**a) Reconciliation of cash and cash equivalent**

For the purposes of the statement of cash flows, cash includes cash on hand and in the banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the statement of financial position as follows:

Cash at bank	1,771,725	1,074,683
Cash on hand	1,014	1,600
	<u>1,772,739</u>	<u>1,076,283</u>

**b) Reconciliation of operating surplus to cash provided by operating activities:**

Net surplus	1,161,987	751,955
Add/ (Less) non-cash items:		
Depreciation and amortisation	328,605	263,882
Low value items expensed from FAR	52,575	-
Gain on disposal of fixed assets	(6,393)	(27,295)
	<u>1,536,774</u>	<u>988,542</u>
Changes in assets and liabilities during the financial period:		
(Increase) in trade and other receivables	(340,238)	(105,524)
Increase/ (Decrease) in trade and other payables	94,818	(10,199)
Increase in employment entitlement provision	41,287	41,030
(Decrease) in deferred income	(63,150)	(31,993)
Increase in other current liabilities	155	1,547
<b>Cash provided by operating activities</b>	<u><b>1,269,646</b></u>	<u><b>883,403</b></u>

**NOTE 18 RELATED PARTY TRANSACTIONS**

The Commission's related parties include its Board and Ministry of Economy (MOE) that provides funding for the Commission.

**(a) Board of Commissioners**

The following were the Commissioners during the financial reporting period:

Name	Position	Appointed On	Effective Till
Mr. Isikeli Tikoduadua	Chair	17-Sep-21	Current
Mr. Romil Patel	Deputy Chair	17-Sep-21	Current
Ms. Joann Young	Member	17-Sep-21	Resigned - 11 Dec-21
Ms. Lyanne Vaurasi	Member	17-Sep-21	Resigned - 30 Mar-22
Mr. Vimlesh Sagar	Member	17-Sep-21	Current

**(b) Transactions with Key Management Personnel**

The key management personnel of the Commission include the Commissioners, the Chief Executive Officer and General Manager Operations. Key management personnel remuneration for the year amounted to \$544,351 (2020: \$551,667).

**FIJIAN COMPETITION AND CONSUMER COMMISSION**  
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**FOR THE YEAR ENDED 31 JULY 2021**

**NOTE 18 RELATED PARTY TRANSACTIONS (continued)**

**(c) Transactions with MOE (Funding Agency)**

At the start of the financial year 2019-2020, the Commission was moved into Head 13 Independent Commissions for government grant. Funds for Independent Commissions is disbursed by MOE. As such, during the financial year, the Commission received operating grant from MOE. Quarterly reports were submitted to MOE to acquit the grant.

	31 July 2021 \$	31 July 2020 \$
Operating grant (VAT inclusive)	4,157,902	3,925,678
COVID-19 response grant (VAT inclusive)	-	99,520
	<u>4,157,902</u>	<u>4,025,198</u>

**NOTE 19 RESTATEMENT OF PRIOR YEAR BALANCES**

The following balances have been restated to correctly classify payroll expenditure of four (4) days for the full time staff relating to financial year 2020-2021 as prepayment and accrue allowances for temporary officers for the final week of the financial year 2019-2020.

	Published FS 31 July 2020	Adjustment	Restated FS 31 July 2020
<b>Statement of comprehensive income:</b>			
Personnel expenses	2,843,367	(44,035)	2,799,332
Staffing obligation	89,522	(586)	88,936
Operating expenses	1,032,007	5,847	1,037,854
<b>Statement of financial position:</b>			
Trade and other receivables	182,890	44,913	227,803
Trade and other payables	168,773	6,139	174,912
<b>Statement of changes in equity:</b>			
Net surplus for the period	713,181	38,774	751,955

**NOTE 20 CONTINGENT ASSETS AND LIABILITIES**

**(a) Contingent liability**

The Commission is not aware of any contingent liability arising in the ordinary course of business.

**(b) Contingent asset**

The Commission is not aware of any contingent asset arising in the ordinary course of business.

**NOTE 21 COMMITMENTS**

**(a) Capital commitments**

There were no contracted capital commitments at the reporting date or in the prior financial year.

FOR THE YEAR ENDED 31 JULY 2021  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
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**NOTE 21 COMMITMENTS (continued)**

**(b) Operating lease commitments**

The Commission leases three (3) offices under non-cancellable operating lease agreements. The lease terms are between five (5) to fifteen (15) years. The lease agreements are renewable at the end of the lease period at market rate. The Commission is required to give prior notice for termination of these agreements.

	31 July 2021	31 July 2020
The future minimum lease payments under non-cancellable operating leases are as follows:	\$	\$
No later than 1 year	386,563	383,413
Later than 1 year and no later than 5 years	1,529,600	1,474,292
Later than 5 years	1,700,619	1,949,891
	<u>3,616,782</u>	<u>3,807,596</u>

**NOTE 22 SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR**

**COVID-19 Global Pandemic**

The novel coronavirus (COVID-19) outbreak has evolved rapidly, bringing a significant health impact globally. Measures taken to contain the virus continue to have significant impact on global markets and economic activity. Fiji is still feeling the impact with business disruption and levels of activity reducing in several market sectors.

The Commission was well prepared in enacting our business continuity plan for operations and staffing during the lockdown. The Commission's Board can confirm that all reasonable steps were taken to protect our staff, customers and operations in the face of this unprecedented challenge. The impact of COVID-19 on FCCC has been negative in terms of collection of regulatory fee because the industries being charged the fee have been adversely affected by the COVID-19. The economic challenges posed by COVID-19 have also contributed to increase in number of complaints and investigations against traders and landlords for breaches of FCCC Act 2010.

**NOTE 23 PRINCIPAL ACTIVITY**

The Commission is an independent statutory body that enforces the FCCC Act 2010, promoting competition, fair trading, regulating prices in markets where competition is lessened or limited, and regulating monopolistic market situations including national infrastructure, for the benefit of all Fijians.



# **FIJIAN COMPETITION & CONSUMER COMMISSION**

If you have any questions or ideas regarding this report, please contact:

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