

PARLIAMENTARY PAPER NO. 80 OF 2024

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Introduction

This Report covers the activities of the Office of the Attorney-General for the year 2007.

The Office is responsible for—

- providing independent legal advice to the Fijian Government and to the holder of a public office, on request;
- preparing draft laws on the request of Cabinet;
- maintaining a publicly accessible register of all written law;
- representing the State in court in any legal proceedings to which the State is a party, other than criminal proceedings; and
- performing any other functions assigned by the Constitution, any written law, Cabinet or the Attorney-General.

The Solicitor-General is the Permanent Secretary for the Office of the Attorney-General. Pursuant to section 116 of the Constitution of the Republic of Fiji (**'Constitution'**), the Solicitor-General is appointed by the Judicial Service Commission following consultation by it with the Attorney-General.

This Annual Report was compiled from reports prepared by heads of sections within the Office.

Statement: Solicitor-General

It is with great pleasure that I present this annual report. This annual report not only reflects the diligent work and dedication of our team but also captures the diverse activities of our Chamber. We have strived to ensure that every aspect of our operations is transparent and is in strict compliance with the appropriate legal framework.

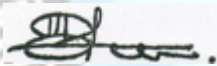
I am pleased to confirm that our financial statements have been thoroughly audited, reflecting our dedication to transparency and accountability. Through unwavering dedication and collaboration, we have achieved significant growth and impact.

I extend my sincere thanks to all the stakeholders, the committee and all staff members who have tirelessly worked and contributed to the preparation of this annual report. Your hard work and dedication have been invaluable.

As we move forward, we remain committed to upholding the principles of integrity and accountability that are the foundation of our Chamber's work.

Thank you for your continued trust and being part of our success, together we look forward to another year of innovation, transparency and shared accomplishments.

Thank you.



Ropate Green
Solicitor-General



Our Purpose

The Office of the Attorney-General ('Office') is established as a separate Office in the Fijian Government. The Attorney-General is the Chief Legal Adviser to the Fijian Government. The Attorney-General is assisted by the Solicitor-General, who is the Permanent Secretary for the Office of the Attorney-General.

Our Vision

The legal services provided by the Office enhance confidence for stability and growth for a peaceful and prosperous Fiji.

Our Mission

To provide quality legal services to the Fijian Government and to facilitate access to law with an independent and professional legal service of high calibre.

Our Values

The Values that we uphold are designed to achieve our Vision and Mission.

These values are derived from the Civil Service Act 1999 and the Legal Practitioners Act 2009, which include the following:

- Uphold Government's objective of peace, unity and prosperity;
- Serve the country's interests with diligence and honesty;
- Pursue public service that transcends self-interest and avoids conflict of interest;
- Work cordially with professional colleagues to uphold the honour and integrity of the legal profession;
- Uphold professional obligation as officers of the Court;
- Maintain confidentiality, discipline and dedication;
- Respect the rights and liberties of individuals;
- Foster teamwork, courtesy and respect at workplace-*esprit de corps*;
- Maintaining impartiality, transparency and accountability, and being apolitical;
- Uphold the rule of law;
- Maintain public confidence, earn and show respect and dignity to our clients, professional colleagues, the judiciary, legal system and the public at large; and
- Protect public interest and be responsive to their needs.

Our Stakeholders

Our stakeholders include:

- the Parliament of the Republic of Fiji
- Cabinet
- Public Service Disciplinary Tribunal
- all Ministries and Departments
- the Private Sector
- Diplomatic Missions
- International Organisations
- Statutory Bodies
- the public at large



Disciplinary Tribunal

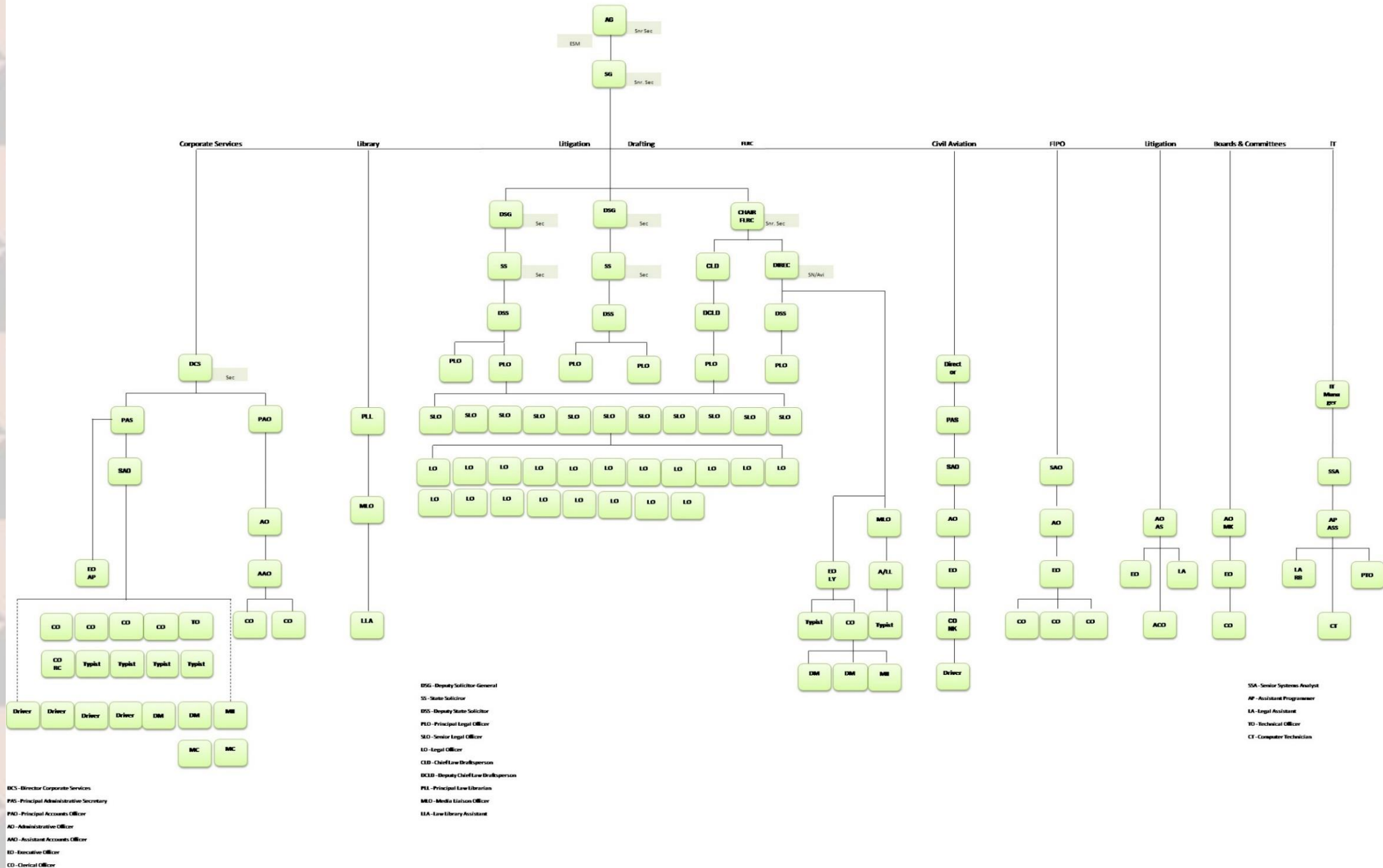


Parliament of Fiji



Members of the Public

Organisation Structure



Part 1: Office Output Performance Report

The Office provides a range of legal services to Government Ministries and Departments. The work of the Office comprises the following:

- A. Litigation Services
- B. Legal Advice Services
- C. Legislative Drafting Section
- D. Boards, Committees & Commissions

This Part covers the performance reporting of all services provided by the Office as mentioned above.

A. Litigation

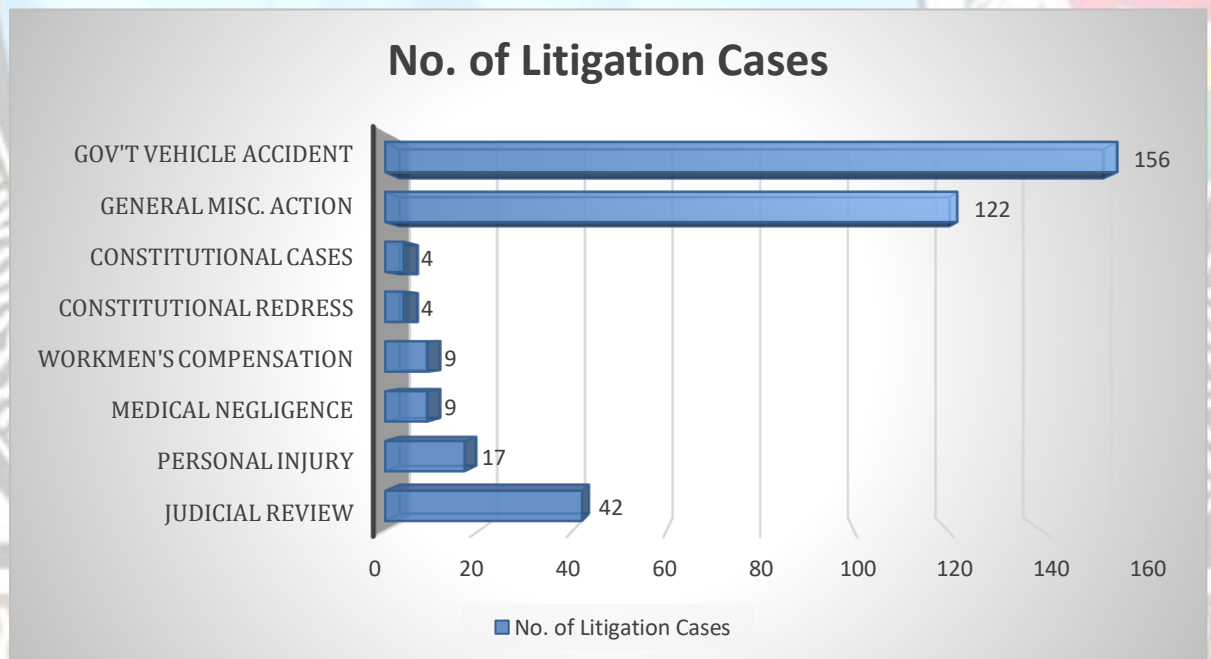
Our Vision

The Litigation and advocacy division of the Office represents the State in all proceedings in all tiers of the Court and other judicial and quasi-judicial bodies.

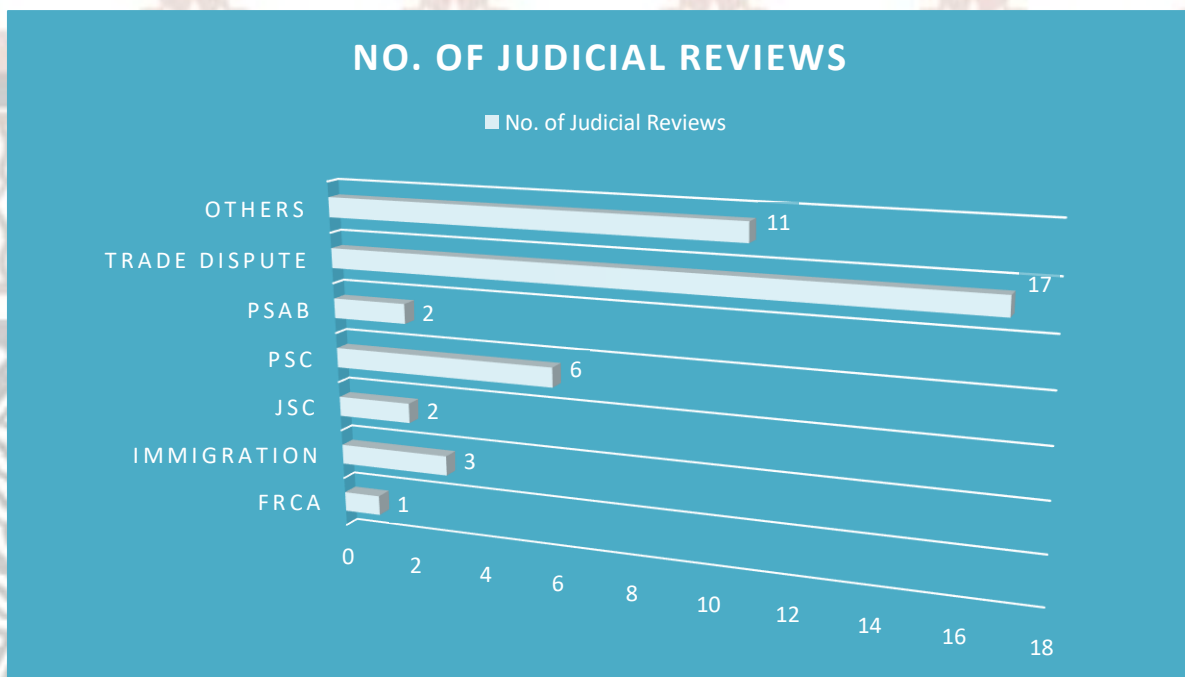
What We Do

We are responsible for providing effective legal representation in litigation; providing specialized training and development in litigation and advocacy skills, educate, update and create awareness of the developments in law and to establish a litigation support service to assist professional officers.

The table below shows the number of litigation cases and judicial reviews registered between 1st January 2007 to 31st December 2007:



Total No. of Litigation Cases: 363
Graph of Litigation Cases for the year 2007



Total No. Judicial Reviews
Details of Judicial Reviews for the year 2007

B. Legal Advice Services

Our Vision

Responsible for the provision of timely and independent legal advice to institutions for the efficient discharge of administrative and statutory functions.

What We Do

One of the primary responsibilities of the Office is the provision of legal advice to Government Ministries and Departments.

The scope of legal advice covered by the Office was extensive in 2007 and covers most areas of public law, public and private international law, Immigration, Intellectual Property, Company, Commercial Transactions, Industrial Relations, International Trade, Torts, Contracts, Marine, Equity and Trusts, Constitutional, Transport, Guarantees, Corporate Finance, Environmental and Constitutional Law.



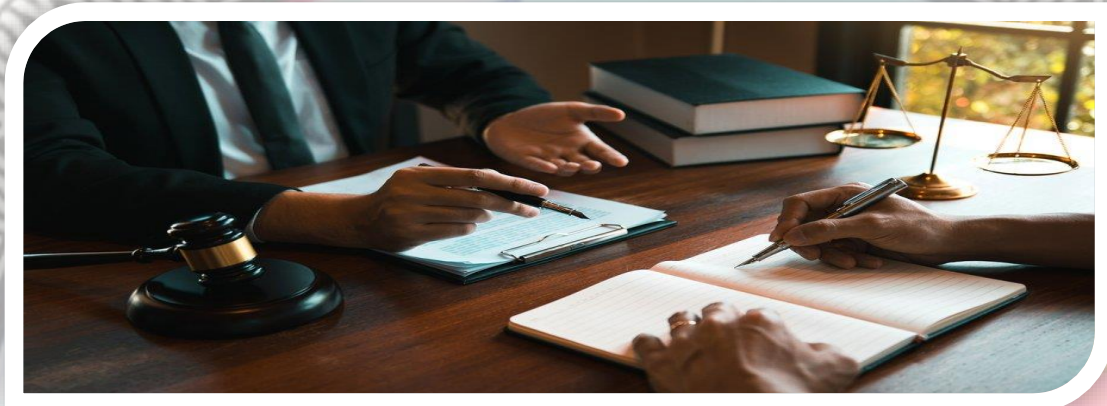
C. Legislative Drafting Section

Our Vision

To provide the Fijian Government with a comprehensive, high quality legislative drafting service, guidance on the development of legislative proposals and advisory opinions on laws.

What We Do

Our primary responsibility is to draft written laws including subsidiary laws to give effect to the Fijian Government's policy intention for legislative change. Subsidiary laws may include regulations, orders, by-laws, notices, declarations, rules, and delegations of power.



In discharging drafting responsibilities we do the following:

- i) advise and assist Ministries on the development, formulation, assessment and determination of legal policy proposals;
- ii) be part of committees or working groups in Ministries that are responsible for policy assessment and legal changes;
- iii) carry out legal research and consultation with Ministries on drafting and vetting of laws;
- iv) assist and advise Ministries to carry out consultation and finalization of draft laws;
- v) assist Ministries in progressing laws through Cabinet;
- vi) give advisory opinions to Ministries on the interpretation or application of laws;
- vii) assist the Solicitor-General in the general administration of the Office of the Attorney-General;
- viii) perform other functions assigned to it by the Solicitor-General;
- ix) undertake advisory opinion and vetting of Cabinet papers in respect of any legal policy proposals; and
- x) facilitate and assist with public consultation on proposed laws.

The following table shows the number of Principal Legislation and Subsidiary legislation which were published in the Gazette for the year 2007:

| Table of laws published | |
|-------------------------|-----|
| Promulgations | 53 |
| Legal Notices | 120 |

Table of Laws Published for the year 2007

D. Boards, Committees & Commissions

I. Mercy Commission

▪ Grant of Mercy

Section 119 of the Constitution establishes the Commission on the Prerogative of Mercy.

There were no meetings due to lapse in the appointment of the Commission members.

II. Fiji Intellectual Property Office (FIPO)

▪ Copyright and related Statutory Obligations

The Copyright Tribunal is established under the Copyright Act 1999 as a quasi-judicial body with the power to determine matters pursuant to that Act, including the determination of any dispute in relation to a licensing scheme under the Copyright Act 1999.

The Copyright office continues with its duty in assisting the public in providing legal advice with its queries in relation to copyright. Below is the member status of the Tribunal:

| Tribunal | Designation |
|-----------------------|-------------|
| RM Ajmal Khan | Chairman |
| Mr. Taito Waradi | Member |
| Mrs. Marieta Rigamoto | Member |

List of Copyright Tribunal Members

▪ Trade-Marks

The Office is responsible for facilitating the registration of trade-marks under the Trade-Marks Act 1933.

| | New | Endorsements |
|-----------|-----|--------------|
| Total No. | 998 | 845 |

Total No. of Trade-Mark Applications for the year 2007

▪ Patent

The office is responsible in facilitating registration of Patents under the Patents Act 1879.

| | New | Endorsements | Local | Overseas |
|-----------|-----|--------------|-------|----------|
| Total No. | 27 | 6 | | 27 |

List of New Registered Patents for the year 2007

Tabulated above is the total estimated registration for both Patents and Trade-Marks for the year 2007.

Furthermore, other than the registered Trade-Marks and Patents, other activities carried out are searches for clients and the public and endorsements (renewals of application, assignment and any changes to the existing records of application with the Fiji Intellectual Property Office).

III. Hotels Licensing Board

▪ Hotel Licensing

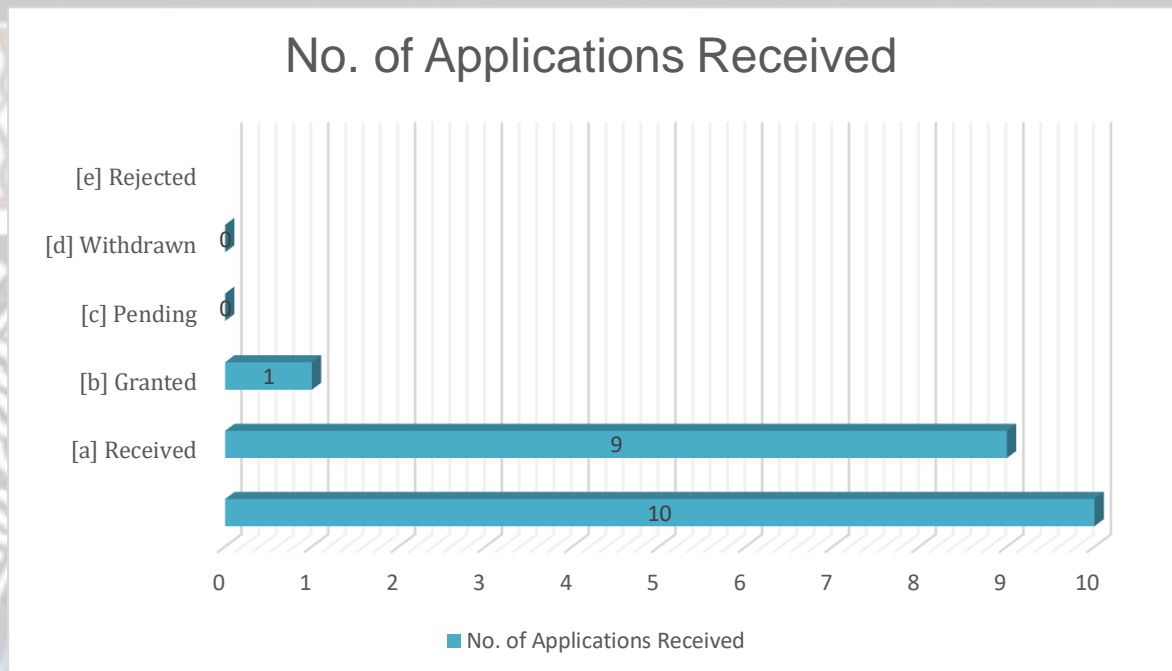
The Hotels Licensing Board is established under the Hotels and Guest Houses Act 1973 and is responsible for regulating and issuing licences to hotels. It is aimed at ensuring a just, fair and efficient mechanism for the timely processing of hotel license applications and providing effective policy advice to the Attorney-General.

The following figure shows the number of hotel licenses renewed in the year 2007.

| Table Of Hotel Licenses Granted: 2007 | | |
|---------------------------------------|--|-------------------------|
| Group | Location | No. of Renewal Licenses |
| One | Levuka & Islands off Levuka | 12 |
| Two | Taveuni & Islands off Taveuni | 31 |
| Three | Savusavu & Islands off Savusavu | 27 |
| Four | Labasa & Islands off Labasa | 8 |
| Five | Sigatoka / Nadroga & Islands off Sigatoka / Nadroga | 37 |
| Six | Nadi & Islands off Nadi | 57 |
| Seven | Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka | 69 |
| Eight | Ba / Tavua / Rakiraki & Islands off Rakiraki | 18 |
| Nine | Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu | 64 |
| Ten | Kadavu Islands | 12 |
| Total | | 335 |

List of Hotel Licenses Granted for the year 2007

The following figure shows the number of new hotel licenses applications which were considered and granted for the year 2007.



Total No. of Applications: 20
Graph of New Hotel Licenses Applications for the period 2007

The following persons served on the Hotels Licensing Board in 2007:

| 2007 | |
|-----------------------|-------------|
| Name | Designation |
| Mr Ronald T. Rickman | Chairperson |
| Mr Sharvada Sharma | Member |
| Ms Leilani Kotobalavu | Member |

Hotels Licensing Board Members Names for the year 2007

IV. Central Liquor Board

▪ Liquor Licensing

The Central Liquor Board is established under the Liquor Act 2006 with the principal function of advising the Minister responsible for the Liquor Act 2006 on policy matters related to liquor licensing. The Board aims to put in place a fair, just and efficient mechanism for the timely processing of liquor license applications and for hearing and determining appeals from Divisional Liquor Licensing Authorities.

The following persons served on the Board in 2007:

| 2007 | |
|-----------------------|-------------|
| Name | Designation |
| Mr Gayendra Singh | Chairperson |
| Mr Masimeke Latianara | Member |
| Ms Mereseini Vuniwaqa | Member |
| Ms Lyndall Fisher | Member |

Central Liquor Board Members for the year 2007

V. Film Control Board

The following persons served on the Film Control Board in 2007:

| FILM CONTROL BOARD : 2007 | | |
|---------------------------|--------------------------|--------------|
| 1 | Wing Kngwai | Chairperson |
| 2 | Isikeli Nasoga | Board Member |
| 3 | Elina Rokotuibau | Board Member |
| 4 | Nasrendra Prasad Bhagwan | Board Member |
| 5 | Birwati Chand | Board Member |

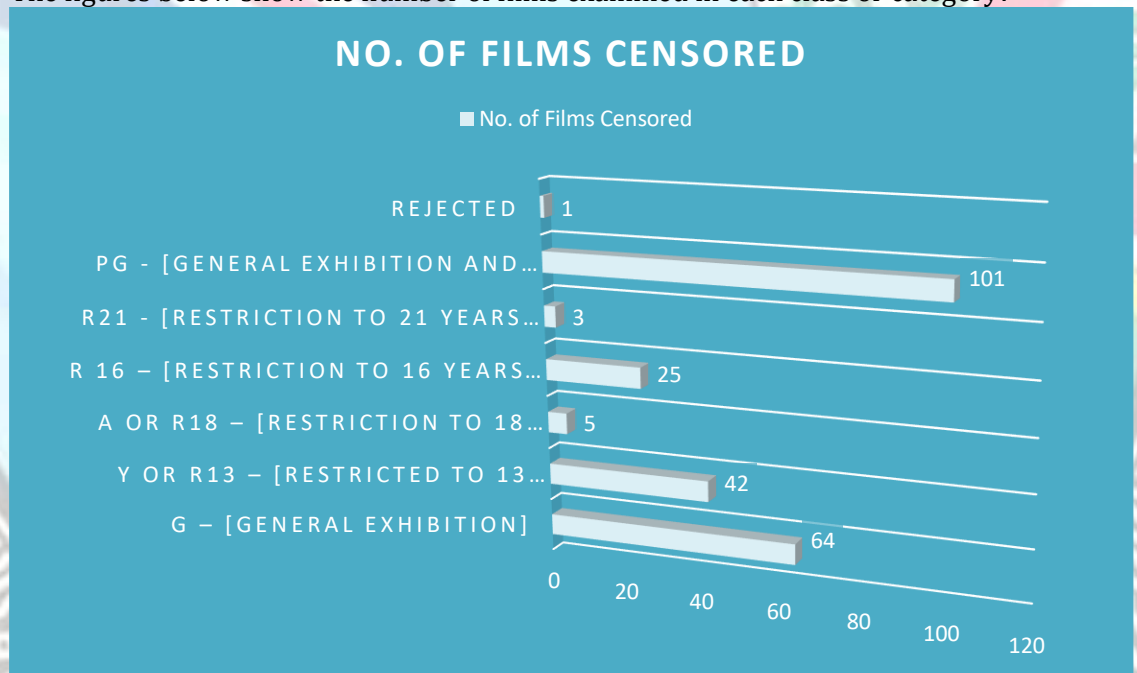
Film Control Board Members for the year 2007.

■ Film Censorship and Appeals

The Film Control Board is established under the Cinematographic Films Act 1971. The Board is primarily responsible for the appointment of a censor and assistant censor and for hearing and determining appeals made against the decisions of the censors or assistant censors.

The role of a censor is to provide appropriate ratings or classifications to cinematographic films.

The figures below show the number of films examined in each class or category:



Total No. Films Censored: 241
Total No. of films censored by ratings for the year 2007

The following persons served on the Board in 2007:

| No. | FILM CENSORS 2007 | |
|-----|-------------------------|------------------|
| 1 | Ravindra Lal | Chief Censor |
| 2 | Dhab Gauri Patel | Assistant Censor |
| 3 | Dewan Chand | Assistant Censor |
| 4 | Ilana Harriet Burness | Assistant Censor |
| 5 | Margaret Harieta Elaisa | Assistant Censor |
| 6 | Mohammed Ismail | Assistant Censor |
| 7 | Ana Tudrau | Assistant Censor |
| 8 | Mereseini Karikaritu | Assistant Censor |
| 9 | Agatha Maria Ferei | Assistant Censor |
| 10 | Farzana Nisha | Assistant Censor |

Film Censor Board Members Names for the year 2007

VI. Board of Legal Education

▪ Legal Professional Education and Qualification

Established under the Legal Practitioners Act 2009, the Board of Legal Education is responsible for ensuring that the educational qualifications, both academic and practical, of persons wishing to be admitted to practice as legal practitioners in Fiji are of a high quality and sufficient to meet the needs of consumers of legal services in Fiji.

The table shows applications considered by the Board from the University of the South Pacific, University of Fiji and Overseas graduates in the year 2007.

| Table Of BLE Applications : 2007 | | | |
|----------------------------------|------------------------------|-----------|----------|
| Institution | No. of Applications Received | Granted | Pending |
| USP | 61 | 61 | 0 |
| University of Fiji | 0 | 0 | 0 |
| Overseas | 15 | 11 | 4 |
| Total | 76 | 72 | 4 |

Total BLE applications considered for the year 2007

The following persons served on the Board of Legal Education in 2007:

| Board of Legal Education 2007 | | |
|-------------------------------|--------------------------|--------------|
| 1. | Justice Devendra Pathik | Chairperson |
| 2. | Professor Robert Hughes | Board Member |
| 3. | Professor Paul Rishworth | Board Member |
| 4. | Justice Daniel Goundar | Board Member |
| 5. | Mr Isireli Fa | Board Member |
| 6. | Mr Christopher T Pride | Board Member |

List of BLE Board Members for the year 2007

Part 2: Office of the Attorney-General Services Delivery Report

A. Law Revision

The task of the Law Revision Commissioner is to consolidate, revise and update all these laws in accordance with the powers given under the Revised Edition of the Laws Act 1971. The last consolidation and revision of the laws of Fiji was conducted in 1985.

There are 5 main objectives of Law Revision as follows:

- The provision of an authoritative statement of the law;
- Consolidation of the law;
- Rectification and improvement of the laws by the exercise of statutory powers;
- Identification of problems in the law; and
- Used as a tool for overall review of the law.

B. Law Reform



Law Reform is undertaken by the Fiji Law Reform Commission established under the Fiji Law Reform Commission Act 1979 which conducts research of laws, providing advice to government on its policies, preparing draft laws for the ministries and departments for submission to cabinet, and keep under review all the law applicable of Fiji with a view to its systematic development and reform. The law reform work; in terms of review and reform of the laws, are currently being performed by the legal drafting section at the Office of the Attorney-General.

Currently, there is no Chairperson of the Fiji Law Reform Commission but the function is performed by the Solicitor-General, in consultation with the Attorney-General.

C. Attorney-General's Conference

The Attorney-General's Conference is a two-day event which has become a prominent feature in lawyers' calendars each year.

The Conference comprised sessions on topical issues for the legal fraternity in Fiji.

Speakers and attendees come from a large cross-section of the community including the judiciary, international organizations, educational institutions, the commercial sector and government lawyers and stakeholders.



D. Law Library

Introduction

The Attorney-General's law library supports the vision, mission and goals of the Office by providing and enhancing access to a timely, dynamic and extensive range of library services and resources.

Major Projects

During this year the library continued to uplift its physical appearance and services to its users. A major introduction was CD/ISIS software to library. CD/ISIS software was provided to us through library twinning program. The Assistant Law Librarian (ALL) was a member of this program.

CDS/ISIS stands for Computerized Documentation Service/Integrated Set of Information Systems, a software used by librarians to store and track movement of the library resources. This was a long term project for our library, however the ALL immediately started to upload the information into the system.

Furthermore, the library continued with conversion of all 2007 High Court, Fiji Court of Appeal and Supreme Court judgments to electronic form. In addition to this, the library collection was further diversified with the purchase of law reports and journals from the Indian, American and United Kingdom jurisdictions.

Subscriptions

Subscription to prominent law reports, journals and newspapers. These included:

- (a) *New Zealand Law Reports*
- (b) *All England Law Reports*
- (c) *Commonwealth Law Reports*
- (d) *Weekly Law Reports*
- (e) *Australian Law Journal Reports*
- (f) *Dominion Law Reports*
- (g) *Law Reports Index*
- (h) *New Law Journal (UK)*
- (i) *New Zealand Law Journal*
- (j) *Fiji Times*
- (k) *Fiji Sun*
- (l) *Fiji Daily Post*
- (m) *Halsbury's Laws of England*
- (n) *Atkins Court Forms*
- (o) *Law Reports of the Commonwealth*
- (p) *Encyclopedia of Forms & Precedents*
- (q) *Indian Supreme Court Cases*
- (r) *International Legal Materials*
- (s) *Judicial Review Journal*

Labasa and Lautoka Office Libraries

The Labasa and Lautoka Office libraries were each supplied with bound copies of the latest High Court, Fiji Court of Appeal and Supreme Court judgments. Also, libraries in those districts were supplied with updates to the law reports held in their collection.

In addition, supply of new editions of legal textbooks to the Lautoka and Labasa offices continued this year.

Part 3: Corporate Services Performance Report

A. Policy and Administration Unit

Introduction

The Policy and Administration Unit assists management in policy making, administration and the optimum utilization of resources. It promotes efficiency and higher productivity through effective resource management and facilitates the formulation and implementation of the Corporate Plan and Performance Management System. The Unit identifies training and development needs and arranges relevant training courses and attachments for staff locally and overseas.

The core functions of the Unit are:

- To act as secretariat to the Office's various committees, boards, and meetings as assigned by the Solicitor-General;
- To co-ordinate staff movement;
- To maintain records of all personnel both established and Government Wage employees pertaining to matters such as leave, sick leave, training and disciplinary action and the operation of the Public Service Commission Insurance scheme;
- To be responsible for the good maintenance and procurement of office furniture, office equipment and stationery;
- To arrange accommodation for the office and staff, where applicable;
- To co-ordinate staff board meetings and implement decisions made by the Solicitor-General;
- To be responsible for the control and maintenance of Office vehicles, including running sheets and vehicle log books;
- To secure Office records and premises; and
- To prepare returns and statistics for appointments, resignations, retirements, vacancies, approved establishment.



B. Staffing

Staff Establishment or the number of posts allocated to the Office of the Attorney-General, Fiji Law Reform Commission and Civil Aviation Department in the year 2007 is as follows:

Office of the Attorney-General

| | 2007 |
|---|--------------|
| | SALARY STAFF |
| Attorney-General & Minister for Justice | 1 |
| Solicitor-General | 1 |
| Deputy Solicitor-General | 1 |
| Director Corporate Services | 1 |
| Executive Support Manager | |
| Principal Accounts Officer | 1 |
| Chief Law Draftsperson | 1 |
| State Solicitor | 2 |
| Deputy State Solicitor | |
| Deputy Chief Law Draftsperson | 1 |
| Principal Legal Officer | 5 |
| Senior Legal Officer | 4 |
| Legal Officer | 9 |
| Senior Librarian/PLL | 1 |
| Librarian | - |
| Law Library Assistant | 1 |
| Media Liaison Officer | |
| IT Manager | |
| Snr. Systems Analyst | |
| Assistant Programmer | |
| Computer Technician | |
| Principal Administrative Officer | 1 |
| Senior Administrative Officer | |
| Accounts Officer | 1 |
| Administrative Officer | 4 |
| Assistant Accounts Officer | 1 |
| Executive Officer | 3 |
| Technical Officer | |
| Senior Secretary | 2 |
| Secretary/Legal Assistant | 7 |
| Clerical Officer | 7 |
| Steno Typist/Typist | 6 |
| Technical Assistant | 1 |
| Telephone Operator | 1 |
| TOTAL | 63 |
| LAW REFORM COMMISSION | |
| Chairman | 1 |
| Director | 1 |
| Senior Legal Officer | 1 |
| Legal Officer | 4 |
| Librarian | 1 |
| Assistant Librarian | 1 |
| Senior Secretary | 1 |
| Secretary | 1 |
| Steno Typist/Typist | 2 |
| Executive Officer | 1 |
| Clerical Officer | 1 |
| TOTAL | 15 |
| SALARIED STAFF TOTAL | 78 |
| GRAND TOTAL | 78 |

Office of the Attorney-General Staff Establishment for the year 2007

▪ Staff Profile

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the years 2007.

| Table Of Staff Profile : 2007 | |
|-------------------------------|----------------|
| Post Processing Statistics | Staff Movement |
| | 2007 |
| Appointments | 4 |
| Promotion | - |
| Resignation | 6 |
| Secondment | - |
| Termination | 3 |
| Transfer | 3 |
| Retirement | - |

Table of Staff Movement for the year 2007

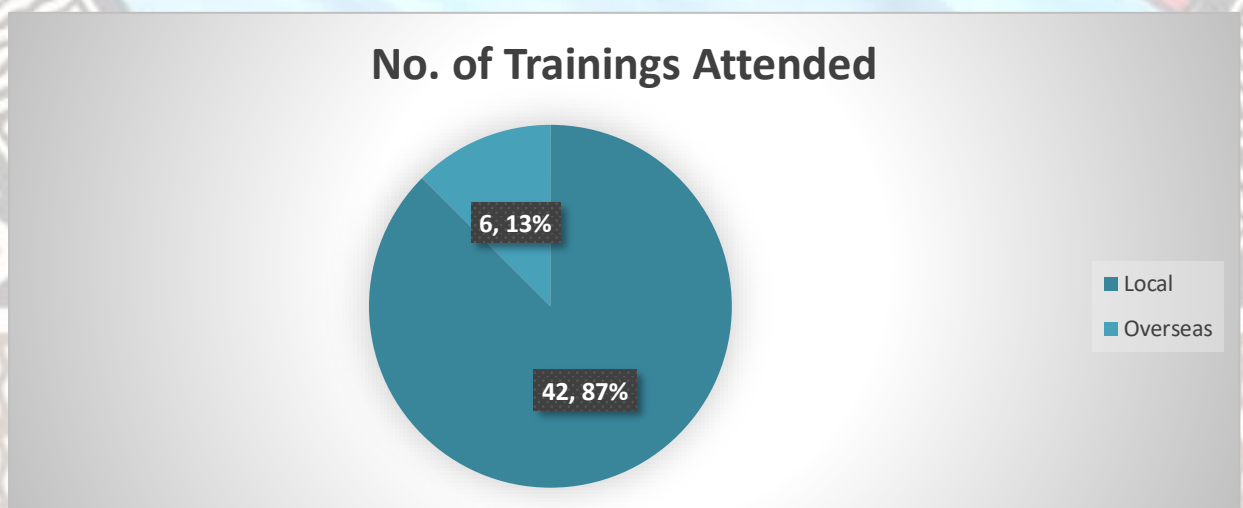
C. Training and Development

The Public Service Commission ('PSC') is vested with the responsibility and authority for the training and development of all civil servants in the civil service for both local and overseas training. The training unit of the Office liaises with the Centre for Training and Development of PSC and carries out training programs to:

- ❖ Improve the job performance of individuals through building and developing their skills, knowledge and behavior;
- ❖ Assist individuals in reaching their personal and professional goals; and
- ❖ Support civil servants and build the capabilities of the civil service to meet its needs now and in the future.

Training needs for professional officers were mainly met through attendance at seminars, workshops, symposiums and conferences, locally and overseas. These were mainly funded by organizations such as the World Intellectual Property Organization (WIPO), Commonwealth Secretariat, AUSAID, etc.

The table presented below details training and developments that the staff were engaged in for the years 2007.



Total of Trainings Attended: 48

Chart of Trainings & Development for the year 2007

Part 4: Accounts Performance Report

A. Introduction

The core functions of the Accounts Section for the year 2007 were:

- Facilitate the purchase of goods and services for the Office by way of issuing of Purchase Orders making sure that the proper expenditure allocations are used;
- Facilitate the payment of salaries and wages of all staff members making sure that each staff is paid at the correct level and from the right expenditure allocation;
- Facilitate changes to officers' salary and wages as approved by the Head of Department and other authorities;
- Facilitate the inter-departmental transactions through the Inter Departmental Clearance Account;
- Facilitate the payment of liabilities of the Office through the Payment module of the FMIS system;
- Collection of revenue due for all licenses and court settlements;
- Ensure that proper procedures and processes are followed and facilitate the requirements of the FMIS system;
- Ensure the prompt release of funds that are under Requisitions;
- Ensure that virement of funds are properly administered when the need arises; and
- Preparation of the annual budget of the Office.



B. Disclosures and Financial Compliance

OFFICE OF THE ATTORNEY GENERAL
Financial Statements for the year ended 31 December 2007

OFFICE OF THE ATTORNEY GENERAL

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ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

INDEPENDENT AUDIT REPORT

To the Attorney General, Minister for Justice, Electoral Reform, Public Enterprises and Anti-Corruption

Scope

I have audited the special purpose financial statements which have been prepared under the cash basis of accounting and notes thereon of the Office of the Attorney General for the year ended 31 December 2007, as set out on pages 6 to 12. The financial statements comprise the following:

- (i) Statement of Receipts and Expenditures;
- (ii) Statements of Output Costs;
- (iii) Appropriation Statement; and
- (iv) Statement of Losses.

The Office of the Attorney General is responsible for the preparation and presentation of the special purpose financial statements and the information contained therein. I have conducted an independent audit of these special purpose financial statements in order to express an opinion on them to the Attorney General.

My audit was conducted in accordance with the Fiji Standards on Auditing to provide reasonable assurance as to whether the special purpose financial statements are free of material misstatements. My audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the special purpose financial statements and evaluation of accounting policies. These procedures have been undertaken to form an opinion as to whether, in all material respects, the special purpose financial statements are fairly stated and in accordance with government policies in Note 2, the Audit Act and the Financial Management Act, so as to present a view which is consistent with my understanding of the financial performance of the Office of the Attorney General for the year ended 31 December 2007.

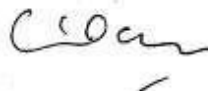
The audit opinion expressed in this report has been formed on the above basis.

Qualifications

- 1) The amounts in the Statements of Output Costs have been estimated as the facility to allow the measurement and accounting of these costs has yet to be integrated in the Financial Management Information System (FMIS) of government. It is not possible therefore to express an opinion on the accuracy of the expenditures incurred by the Office under each output.
- 2) The Office has not provided a Trust Fund Account Statement of Receipts and Payments contrary to Finance Instructions 82(1). The Financial Management Information System shows that the Office as at 31/12/07 has operating trust funds totalling \$313,336.

Qualified Audit Opinion

In my opinion, except for the matters referred to in the qualification paragraphs, the special purpose financial statements present fairly, in accordance with the accounting policies stated in Note 2, the financial performance of the Office of the Attorney General for the year ended 31 December 2007.


Eroni Vatuloka
AUDITOR GENERAL



Suva, Fiji
08 October 2008

OFFICE OF THE ATTORNEY GENERAL**MANAGEMENT CERTIFICATE**

We certify that the financial statements:

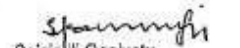
- (a) fairly reflect the financial performance of the Office of the Attorney General for the year ended 31 December 2007; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004, the Finance Instructions 2005 and the Finance Circular 16/2006.



Christopher Pryde
Solicitor General

Date:

7/10/08



Sainimili Ganivatu
Principal Accounts Officer

Date:

26/9/08

OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF RECEIPTS AND EXPENDITURE FOR 2007

| | Notes | 2007 \$ | 2006 \$ |
|------------------------------|-------|------------------|------------------|
| RECEIPTS | | | |
| State Revenue | | | |
| Hotel License | | 79,235 | 4,570 |
| Liquor License | | 18,756 | 29,920 |
| Miscellaneous Fees | | 12,917 | 3,722 |
| Other Revenue | | 18,739 | 120,765 |
| Total State Revenue | | <u>129,649</u> | <u>158,977</u> |
| Agency Revenue | | | |
| Miscellaneous — | | 10,038 | 3,030 |
| Total Agency Revenue | | <u>10,038</u> | <u>3,030</u> |
| TOTAL REVENUE | 3(a) | <u>139,687</u> | <u>162,007</u> |
| EXPENDITURE | | | |
| Operating Costs | | | |
| Established Staff | | 1,720,479 | 1,794,634 |
| Unestablished Staff | | 70,786 | 70,698 |
| Travel & Communication | | 116,160 | 99,471 |
| Maintenance & Operations | | 139,811 | 156,938 |
| Purchase of Goods & Services | 3(b) | 913,565 | 273,675 |
| Operating Grants & Transfers | 3(c) | 524,342 | 385,050 |
| Special Expenditure | 3(d) | 1,847,274 | 603,698 |
| Total Operating Costs | | <u>5,332,417</u> | <u>3,384,164</u> |
| Value Added Tax | | 594,991 | 307,566 |
| TOTAL EXPENDITURE | | <u>5,927,408</u> | <u>3,691,730</u> |

OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF OUTPUT COSTS FOR 2007 - PORTFOLIO LEADERSHIP POLICY ADVISE AND SECRETARIAT SUPPORT

| | Notes | 2007 \$ | 2006 \$ |
|------------------------------|-------|------------------|------------------|
| EXPENDITURE | | | |
| Operating Costs | | | |
| Established Staff | | 1,290,360 | 1,345,976 |
| Unestablished Staff | | 53,090 | 53,024 |
| Travel & Communication | | 87,120 | 74,603 |
| Maintenance & Operations | | 104,859 | 117,705 |
| Purchase of Goods & Services | | 685,173 | 205,257 |
| Operating Grants & Transfers | | 393,257 | 288,767 |
| Special Expenditure | | 1,385,457 | 452,773 |
| Total Operating Costs | | <u>3,999,316</u> | <u>2,538,125</u> |
| Value Added Tax | | 446,243 | 230,674 |
| TOTAL EXPENDITURE | | <u>4,445,559</u> | <u>2,768,799</u> |

OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF OUTPUT COSTS FOR 2007 – CONSULTING SERVICES – LITIGATION & ADVISORY,
LEGISLATIVE DRAFTING, LEGAL REFORM

| | Notes | 2007 \$ | 2006 \$ |
|------------------------------|-------|----------------|----------------|
| EXPENDITURE | | | |
| Operating Costs | | | |
| Established Staff | | 258,071 | 269,195 |
| Unestablished Staff | | 10,617 | 10,605 |
| Travel & Communication | | 17,424 | 14,921 |
| Maintenance & Operations | | 20,971 | 23,541 |
| Purchase of Goods & Services | | 137,034 | 41,051 |
| Operating Grants & Transfers | | 78,651 | 57,757 |
| Special Expenditure | | 277,091 | 90,555 |
| Total Operating Costs | | <u>799,859</u> | <u>507,625</u> |
| Value Added Tax | | 89,249 | 46,135 |
| TOTAL EXPENDITURE | | <u>889,108</u> | <u>553,760</u> |

OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF OUTPUT COSTS FOR 2007 – CONSULTING SERVICES LEGAL AID

| | Notes | 2007 \$ | 2006 \$ |
|------------------------------|-------|----------------|----------------|
| EXPENDITURE | | | |
| Operating Costs | | | |
| Established Staff | | 172,048 | 179,463 |
| Unestablished Staff | | 7,079 | 7,069 |
| Travel & Communication | | 11,616 | 9,947 |
| Maintenance & Operations | | 13,981 | 15,692 |
| Purchase of Goods & Services | | 91,358 | 27,367 |
| Operating Grants & Transfers | | 52,434 | 38,506 |
| Special Expenditure | | 184,726 | 60,370 |
| Total Operating Costs | | <u>533,242</u> | <u>338,414</u> |
| Value Added Tax | | 59,499 | 30,757 |
| TOTAL EXPENDITURE | | <u>592,741</u> | <u>369,171</u> |

OFFICE OF THE ATTORNEY GENERAL

APPROPRIATION STATEMENT FOR 2007

| SEG | Item | Budget Estimate \$ | Changes (Note 4) \$ | Revised Estimate \$ | Actual Expenditure \$ | Carry - Over \$ | Lapsed Appropriation \$ |
|-----|------------------------------|--------------------------|---------------------------|---------------------------|-----------------------------|-----------------------|-------------------------------|
| 1 | Established Staff | 1,920,719 | | 1,920,719 | 1,720,479 | 0 | 200,240 |
| 2 | Unestablished Staff | 71,244 | | 71,244 | 70,786 | 0 | 458 |
| 3 | Travel & Communication | 117,000 | | 117,000 | 116,160 | 0 | 840 |
| 4 | Maintenance & Operations | 155,000 | | 155,000 | 139,811 | 0 | 15,189 |
| 5 | Purchase of Goods & Services | 667,073 | 270,000 | 937,073 | 913,565 | 0 | 23,508 |
| 6 | Operating Grants & Transfers | 527,900 | | 527,900 | 524,342 | 0 | 3,558 |
| 7 | Special Expenditure | 2,330,270 | (270,000) | 2,060,270 | 1,847,274 | 0 | 212,996 |
| | Total Operating Costs | 5,789,206 | 0 | 5,789,206 | 5,332,417 | 0 | 456,789 |
| 13 | Value Added Tax | 633,668 | | 633,668 | 594,991 | 0 | 38,677 |
| | TOTAL EXPENDITURE | 6,422,874 | 0 | 6,422,874 | 5,927,408 | 0 | 495,466 |

OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF LOSSES FOR 2007

Loss of Money

There was no loss of money recorded in 2007.

Loss of Fixed Assets

There was no loss of fixed assets recorded in 2007.

NOTE 1 REPORTING ENTITY

The Office of the Attorney General is a Constitutional office whose function is to provide legal services to enhance confidence for stability and growth for peaceful and prosperous Fiji. It also provides quality legal services to Government. The Office reports to Parliament.

NOTE 2 STATEMENT OF ACCOUNTING POLICIES

a) Basis of Accounting

In accordance with Government accounting policies, the statement of financial operation of the Office is prepared under the cash basis of accounting. All payments related to purchases of fixed assets have been expensed.

b) Revenue Recognition

Fees are charged when the Office issue new liquor and hotel licences and also through the annual renewal of such licenses. Revenues are also collected through fees from film registration.

c) Accounting for Value Added Tax (VAT)

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

The VAT payment as per the statement of financial operation relates to the VAT input claimed on payments made to the suppliers and sub – contractors for expenses incurred and VAT payments to FIRCA. Actual amount paid to FIRCA during the year represent the difference between VAT Output and VAT Input.

OFFICE OF THE ATTORNEY GENERAL**NOTE 3 SIGNIFICANT VARIATIONS**

- a) Total revenue decreased by 13.8% which was due to adjustments made to correctly account for revenue from arms licences, which in 2006 was reflected under the Office of the Attorney General.
- b) Increase in Purchase of Goods and Services by \$639,890 or 233% was due to the introduction of a new expenditure item - Constitutional Litigation Fee. The Office of the Attorney General recruited a number of lawyers to represent the State in the constitutional cases against the Interim Government.
- c) Increase in Operating Grants & Transfers by \$139,292 or 36.2% was due to the increase in the budgetary provision for Legal Aid Commission.
- d) Increase in Special Expenditure by \$1,243,576 was due to the expenditures for FICAC.

NOTE 4 DETAILS OF APPROPRIATION CHANGES

The Ministry of Finance approved the transfer of \$270,000 from *SEG 7 Special Expenditures* to *SEG 5 Purchases of Goods and Services* during the year.