

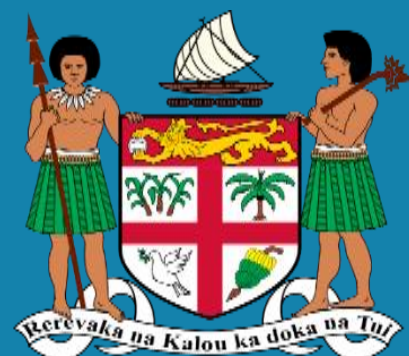
# 2008 ANNUAL REPORT

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OFFICE OF THE  
ATTORNEY-GENERAL

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PARLIAMENTARY PAPER NO. 81 OF 2024



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# Introduction

This Report covers the activities of the Office of the Attorney-General for the year 2008.

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 President on the recommendation of the Judicial Services Commission following consultation by the Judicial Services Commission 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.

A handwritten signature in black ink, appearing to read 'Ropate Green'.

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, and the judiciary, legal system and the public at large
- Protect public interest and be responsive to their needs



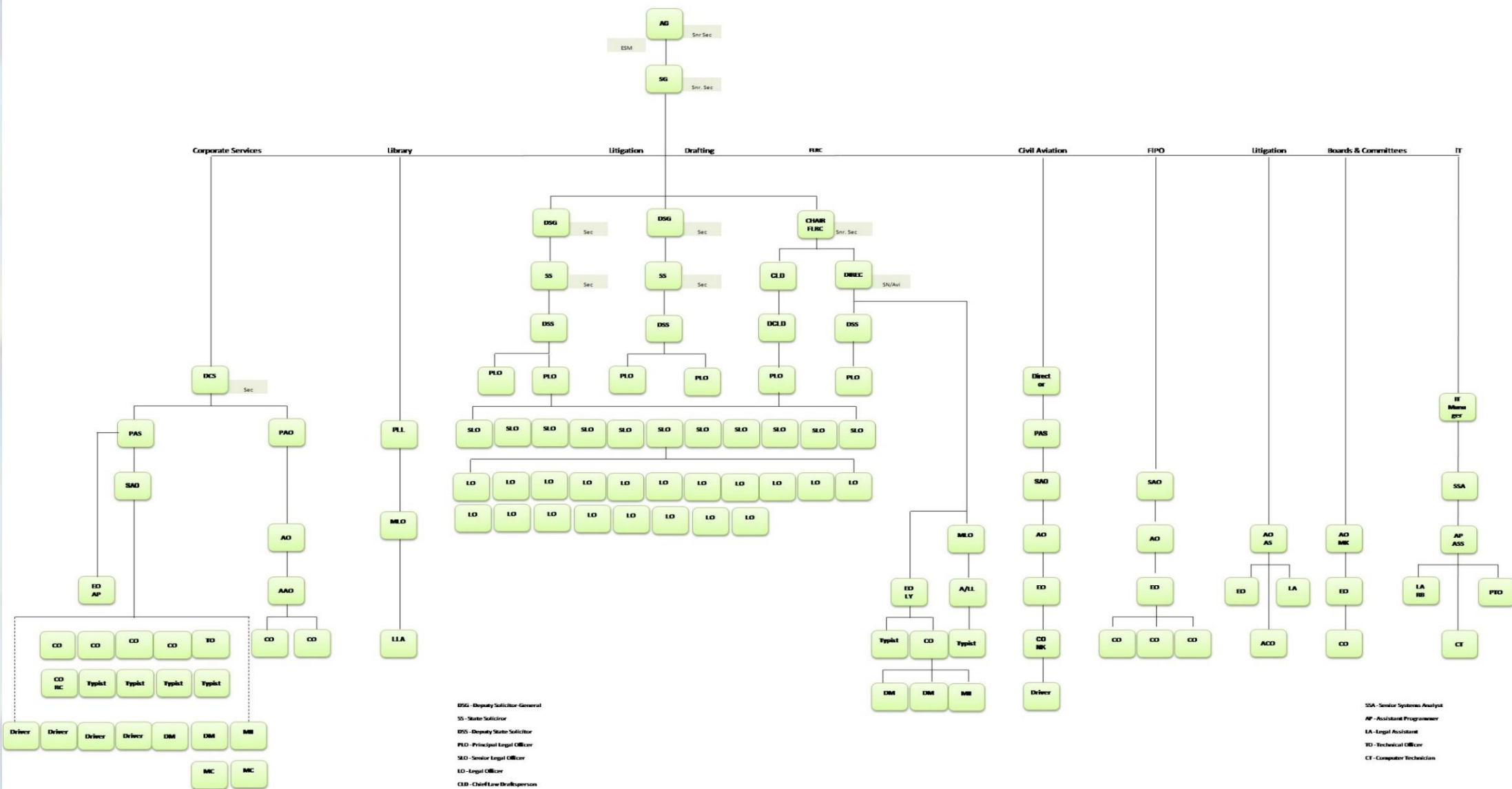
# Our Stakeholders

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



## Organisation Structure



SSA - Senior Systems Analyst  
AP - Assistant Programmer  
LA - Legal Assistant  
TD - Technical Officer  
CT - Computer Technician

DCS - Director Corporate Services  
PAS - Principal Administrative Secretary  
PAO - Principal Accounts Officer  
AO - Administrative Officer  
AAO - Assistant Accounts Officer  
EO - Executive Officer  
CO - Clerical Officer

# 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

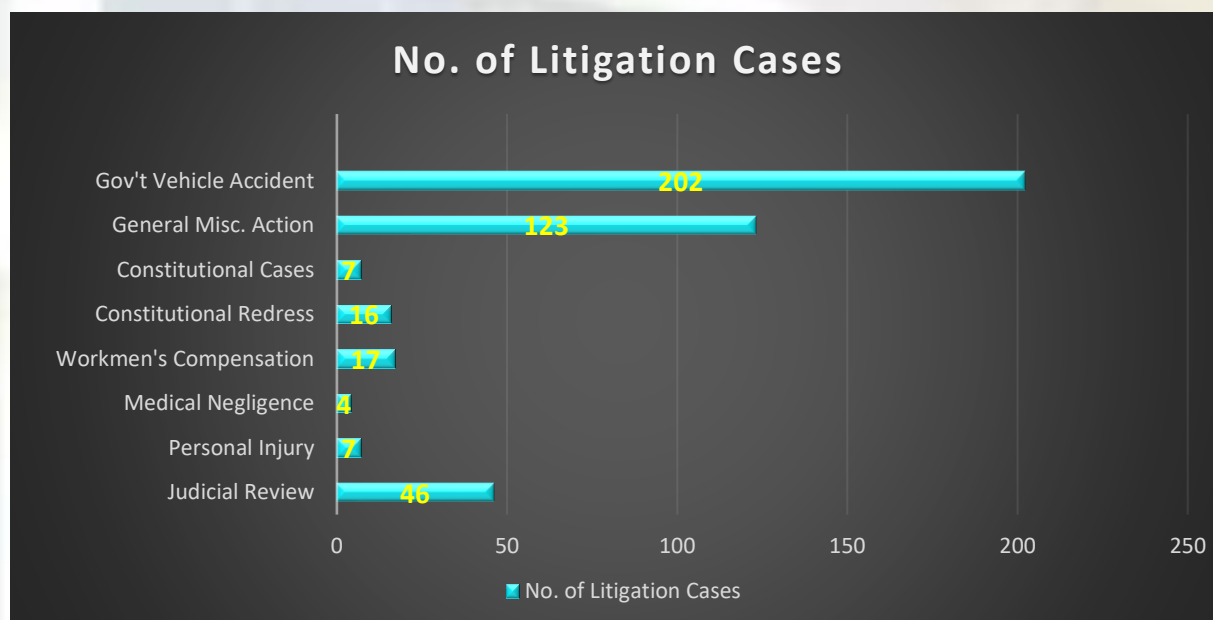
### Our Vision

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.

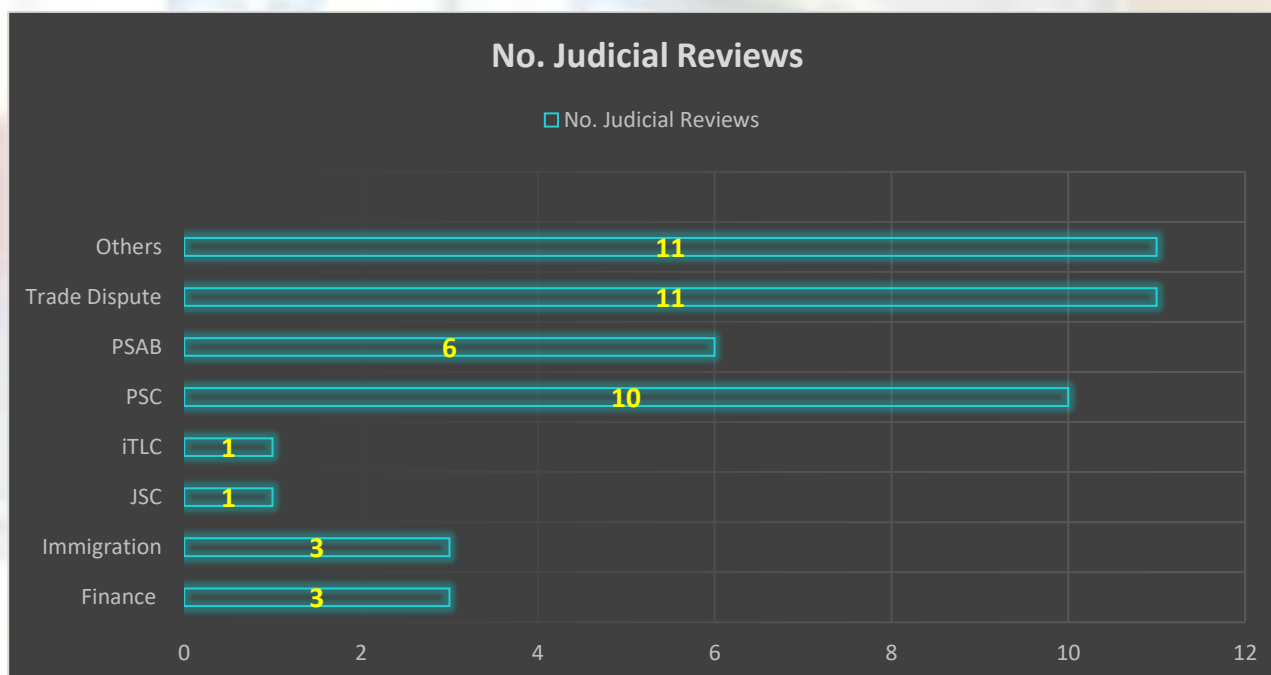
The graph below shows the number of litigation cases and judicial reviews registered between 1<sup>st</sup> January 2008 to 31<sup>st</sup> December 2008:



Total No. of Cases: 422

Graph of Litigation Cases for the year 2008





**Total: 46**  
**Details of Judicial Reviews for the year 2008**

## 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 2008 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, 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



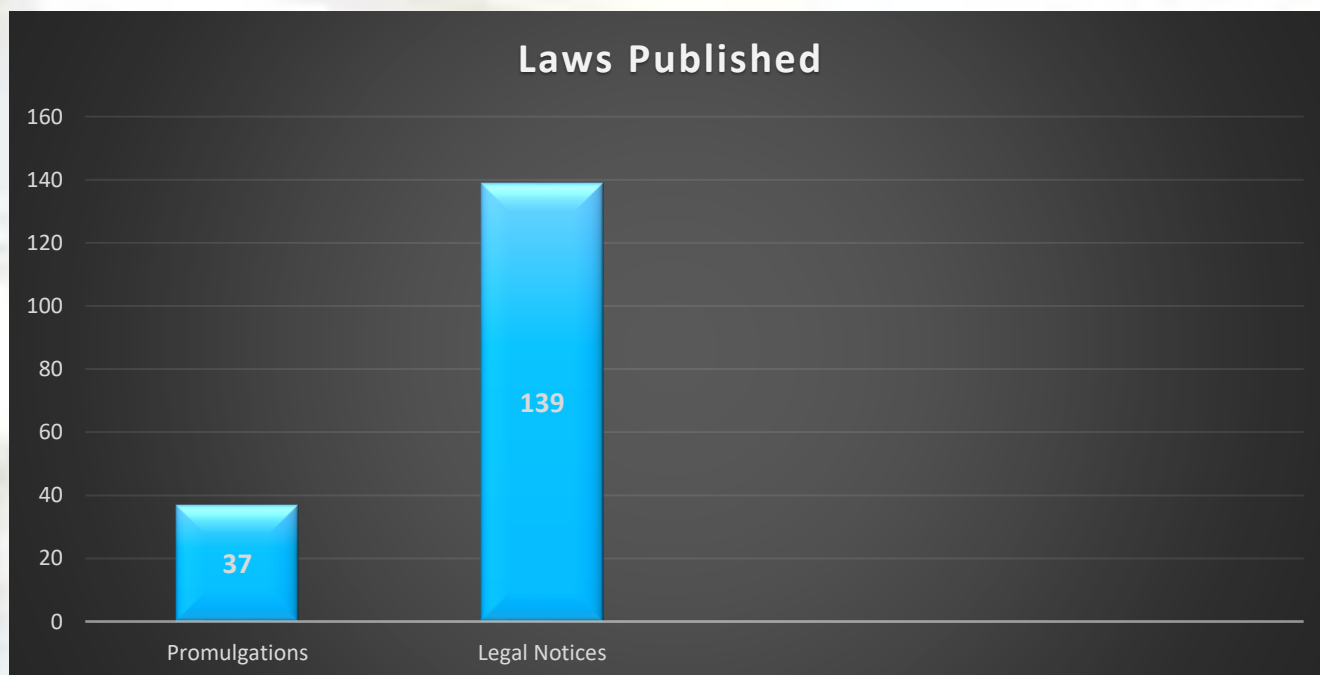
legislative change. Subsidiary laws may include regulations, orders, by-laws, notices, declarations, rules, and delegations of power.

**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 graph shows Promulgations and Legal Notices which were drafted and published in the Gazette for the year 2008:



**Graph of Laws Published for the year 2008**

## D. Boards, Committees & Commissions

### I. Mercy Commission

#### ▪ Grant of Mercy

Pursuant to section 119 of the Constitution, the Commission on the Prerogative of Mercy established under the State Service Decree 2009 continues in existence as the Mercy Commission.

Commission Members
Chairman - Hon AGMJ – Mr Aiyaz Sayed-Khaiyum
Member - Mrs Jane Ricketts
Member – Col. Inosi Tawakedrau

Mercy Commission members for the year 2008

In the year 2008, no convicted persons were granted Presidential pardon.

### 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	Terms
RM Ajmal Khan	Chairman	16.07.2007 – 15.07.2010
Ms. Marie Chan	Member	04.02.2008 – 03.02.2013
Mrs Marieta Rigamoto	Member	03.10.2006 – 02.10.2009

List of Tribunals Members Status for the year 2008



- **Trade-Marks**

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

	<b>New</b>	<b>Endorsements</b>
<b>Total No.</b>	981	737

**Total No. of Trade-mark Applications for the year 2008**

- **Patent**

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

	<b>New</b>	<b>Endorsements</b>	<b>Local</b>	<b>Overseas</b>
<b>Total No.</b>	30	5		30

**Total No. of Patent Applications for the year 2008**

Tabulated above is the total registration for both Patents and Trade-Marks for the year 2008.

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 FIPO).

### **III. Hotels Licensing Board**

- **Hotel Licensing**

The 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.

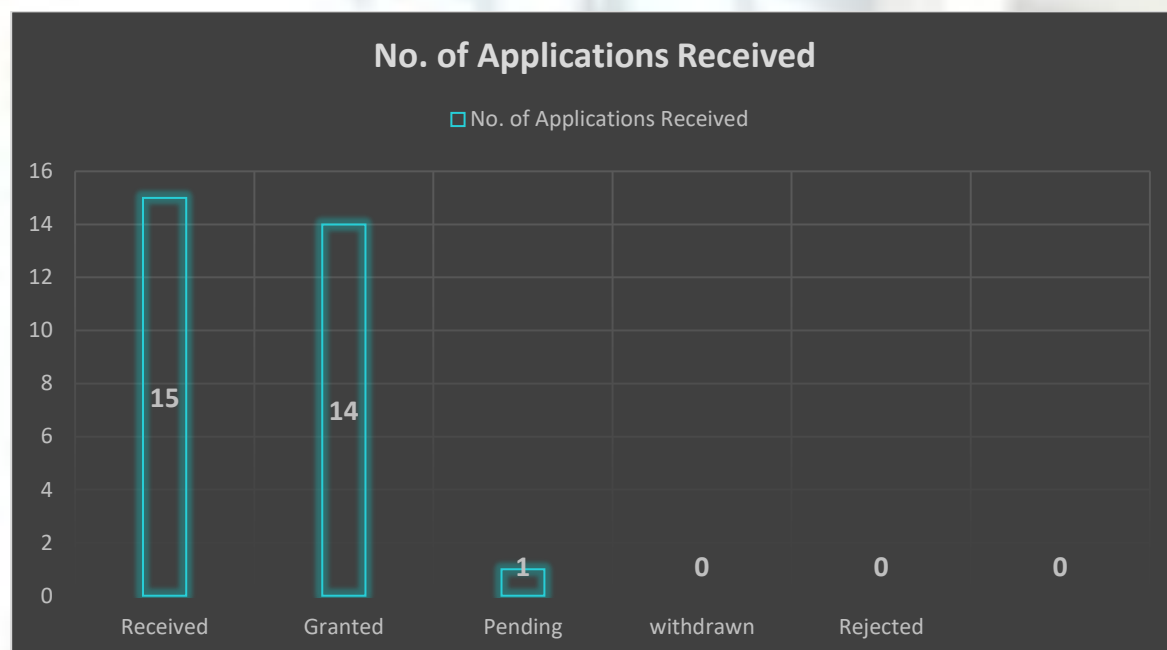
The following table shows the number of hotel licences renewed in the year 2008.

Table Of Hotel Licences Granted: 2008		
Group	Location	No. of Renewal Licences
One	Levuka & Islands off Levuka	11
Two	Taveuni & Islands off Taveuni	32
Three	Savusavu & Islands off Savusavu	27
Four	Labasa & Islands off Labasa	10
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	38
Six	Nadi & Islands off Nadi	55
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	60
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	15
Nine	Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu	58
Ten	Kadavu Islands	9
Total		325

List of Hotel Licences Granted for the year 2008



The following figure shows the number of new hotel applications and licences were considered and granted between 1<sup>st</sup> January 2008 to 1<sup>st</sup> December 2008.



**Graph of New Hotel Applications for the period 2008**

The following person served on the board in 2008.

2008	
Name	Designation
Mr. .Ronald T. Rickman	Chairperson
Mr. Sharvada Sharma	Member
Ms. Leilani Kotobalavu	Member
Mr. Daniel Lobendahn	Member

**Hotel Licensing Board Members for the year 2008**

#### **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 Liquor Tribunals.



The following person served on the board in 2008.

2008		
No.	Name	Designation
1.	Mr Gayendra Singh	Chairperson
2.	Mr Masimeke Latianara	Member
3.	Ms Mereseini Vuniwaqa	Member
4.	Ms Lyndall Fisher	Member

List of Central Liquor Board Members Names

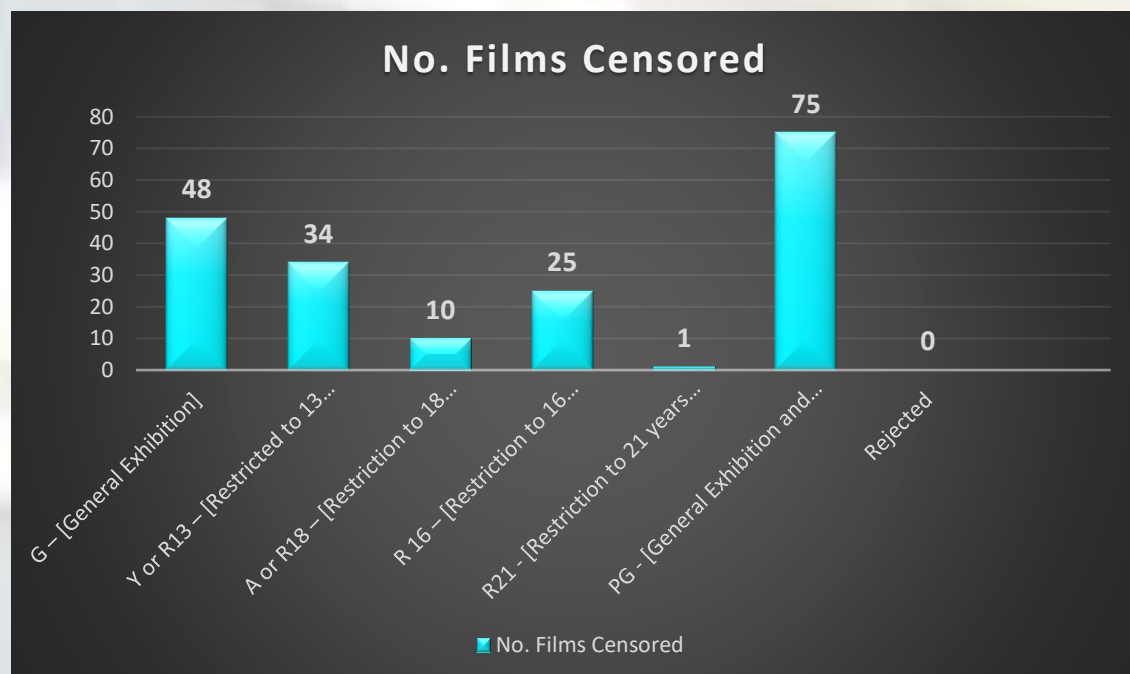
## V. Film Control Board

### ■ 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. of films censored by ratings for the year 2008: 193

The following persons served on the board in 2008.

No.	Film Censors 2008	
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	Inoke Bainimarama	Assistant Censor

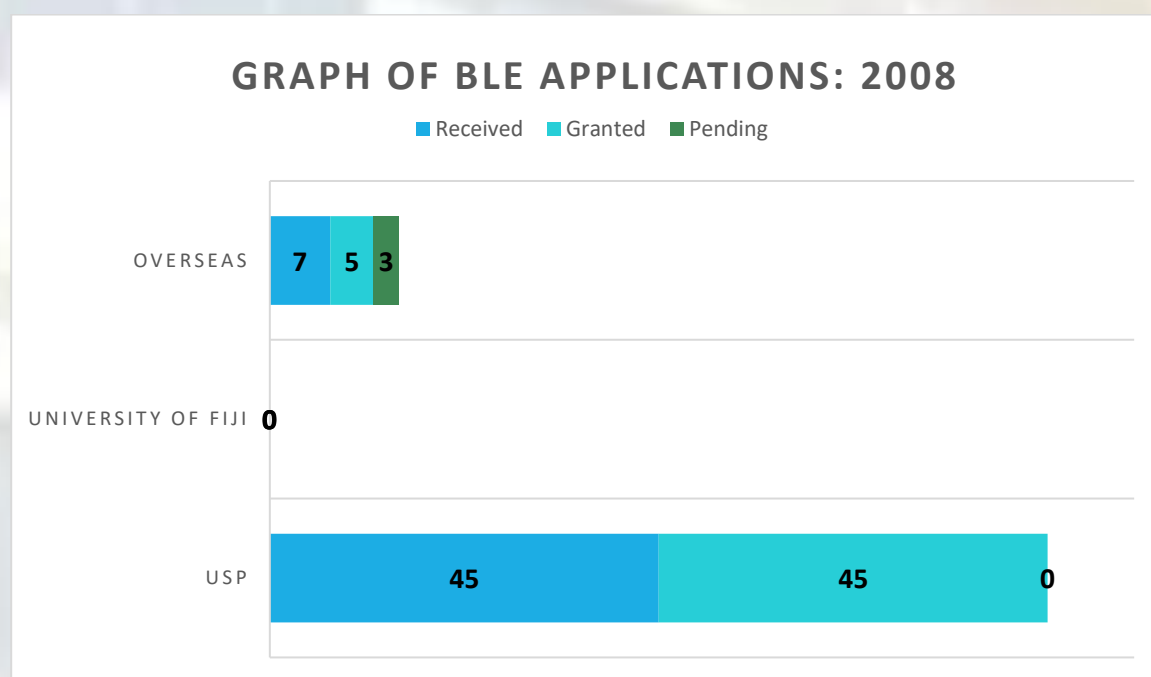
**List of Film Censors Members for the year 2008**

## 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 graph shows applications considered by the Board from the University of the South Pacific, University of Fiji and Overseas graduates in the year 2008.



**Total BLE applications considered for the year 2008**

The following persons served on the board in 2008:

	Board of Legal Education 2008	
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**





## 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 (Cap 6). 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 the research of laws and advises government on its policies, and preparing draft laws for the ministries and departments for submission to cabinet. The law reform work; in terms of review and reform of the laws, are currently being performed by the legal drafting section.

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 came 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 Office has three law libraries based in the Suva, Lautoka and Labasa offices. They are solely for the use of the professional officers of the Chambers, Fiji Law Reform Commission, Law Revision, Fiji Military Forces and Legal Aid Commission and other statutory bodies.

### Library Committee

The Attorney-General's Library Committee was chaired by the Solicitor-General and consisted of ten members in 2008. The committee comprised of senior professional officers, legal officers, the Director Corporate Services, Principal Accountant and the Acting Assistant Librarian. The Acting Deputy Solicitor-General, Mr Sharvada Sharma continued with the responsibility of the overall supervision, purchasing of law books, updating subscription to law reports and journals, and general physical and policy development of the libraries. The total budget in 2008 was \$100,000 under SEG 5.



### Focus for 2008

The main focus for the library this year was to work towards being a digital library. This was achieved to a large extent with the conversion of all Fiji Court of Appeal Judgments and Supreme Court Judgments into electronic form. An in-house server was allocated for storage of these documents so delivery of these documents could be done with ease. This was also in line with governments overall cost-cutting policy as it saw the delivery of most of the judgments and legislations in electronic form and this made redundant the need for photocopying such materials.

The electronic storage of judgments also made it possible to carry out extensive research in a fraction of the time as compared to the manual search of such documents. This proved to be useful in assisting the team of Hong Kong constitutional lawyers led by Mr Gerard McCoy who were representing Chambers in the high court matter Laisenia Qarase & Others v The State, Republic of Fiji Military Forces, Attorney-General & Others. Pleased at the quality of services offered by the law library, Mr Gerard McCoy donated a multi-function scanner/printer to the library to assist in the project of scanning the judgments.

The Acting Assistant Librarian was solely based in the library following the transfer of the Library Assistant to the High Court Library. He continued with his role of the daily management and operation of the three libraries as well as working on the long-term project to digitise the judgments.



## Major Project

A further major initiative that was taken up by the Acting Assistant Librarian in 2008 was to complete the cataloging of books on CDS-ISIS, a free library cataloging software from UNESCO. Being a freeware version this software had its limitations such as a single user policy so only the Acting Assistant Librarian was able to browse through the database. However, it was a useful tool in the stocktaking of materials held in the library.

The Acting Assistant Librarian catalogued over 1000 titles in the CDS-ISIS database and this was the first electronic form of record keeping of library resources in Chambers.

## Subscriptions

Subscription to prominent law reports, journals and newspapers continued in 2008. 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*



In addition to this, the library updated the set of Australian Law Reports to the current issue.

## Reference Texts

A substantial amount was spent on acquiring legal textbooks as the demand grew for more resources to cater for increase of constitutional cases against the State.

Also, the three libraries received donations in the form of text-books from Park Chambers in Hong Kong and the Lionel Murphy Library in Australia. Through these donations the library was further diversified with laws and legislations now available from the Hong Kong and Australian jurisdiction.

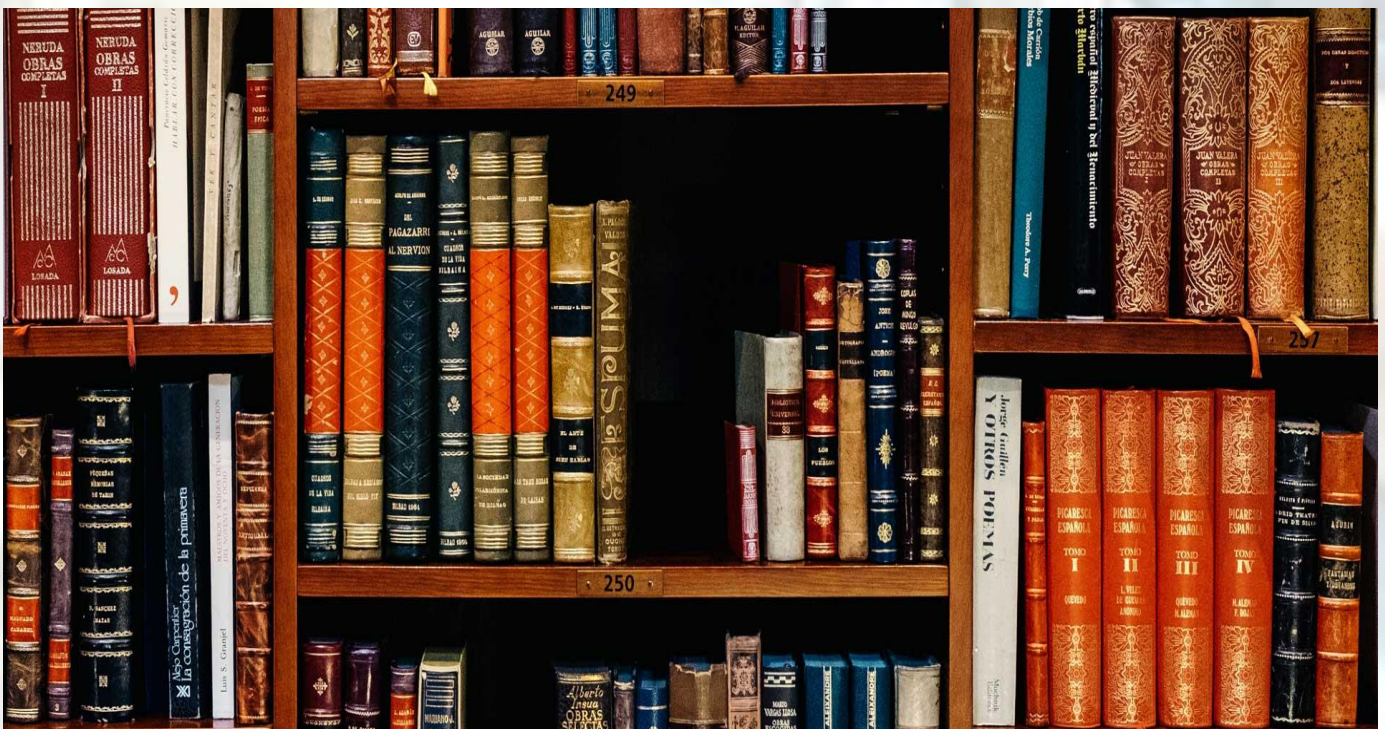
## Labasa and Lautoka Office Libraries

The Labasa and Lautoka Office libraries were each supplied with a seventh edition of Judicial Review of Administrative Action and Balen's Clinical Negligence as well as bound copies of the latest High Court, Fiji Court of Appeal and Supreme Court judgments. Also, libraries in those districts were supplied with numerous newly-purchased text-books and updates to the Weekly Law Reports, New Zealand Law Reports and the All England Law Reports.



Additionally, the move by the principal library to transfer older editions of textbooks particularly in the common areas of laws to the Lautoka and Labasa offices continued this year.

Furthermore, regular assistance was provided to professional officers based in Lautoka and Labasa offices, by carrying out legal research on complex legal issues.





## Part 3: Corporate Services Performance Report

### A. Staffing 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 PSC 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 2008 is as follows:

### Office of the Attorney-General

	2008
<b>SALARY STAFF</b>	
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
<b>TOTAL</b>	<b>63</b>
<b>LAW REFORM COMMISSION</b>	
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
<b>TOTAL</b>	<b>15</b>
<b>DEPARTMENT OF CIVIL AVIATION</b>	

	2008
<b>SALARY STAFF</b>	
<b>Chief Admin. Officer</b>	
Principal Admin. Officer	
Senior Admin. Officer	
Administrative Officer	
Executive Officer	
Clerical Officer	
<b>TOTAL</b>	
<b>SALARIED STAFF TOTAL</b>	<b>78</b>
<b>WAGE EARNING STAFF</b>	
<b>OFFICE OF THE SOLICITOR-GENERAL</b>	
Driver	2
Driver/Messenger	2
Messenger Gr II	1
Messenger/Cleaner	2
	7
<b>LAW REFORM COMMISSION</b>	
Driver/Messenger	2
Messenger Grade II	1
	3
<b>DEPARTMENT OF CIVIL AVIATION</b>	
<b>Driver</b>	
<b>WAGE EARNING STAFF TOTAL</b>	<b>10</b>
<b>GRAND TOTAL</b>	<b>88</b>

Office of the Attorney-General Staff Establishment for the year 2008

#### ▪ Staff Profile

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the years 2008.

<b>Table Of Staff Profile : 2008</b>	
<b>Post Processing Statistics</b>	<b>Staff Movement 2008</b>
Appointments	9
Promotion	-
Resignation	1
Secondment	-
Termination	1
Transfer	5
Retirement	-

Table of Staff Movement for the year 2008

### C. Training and Development

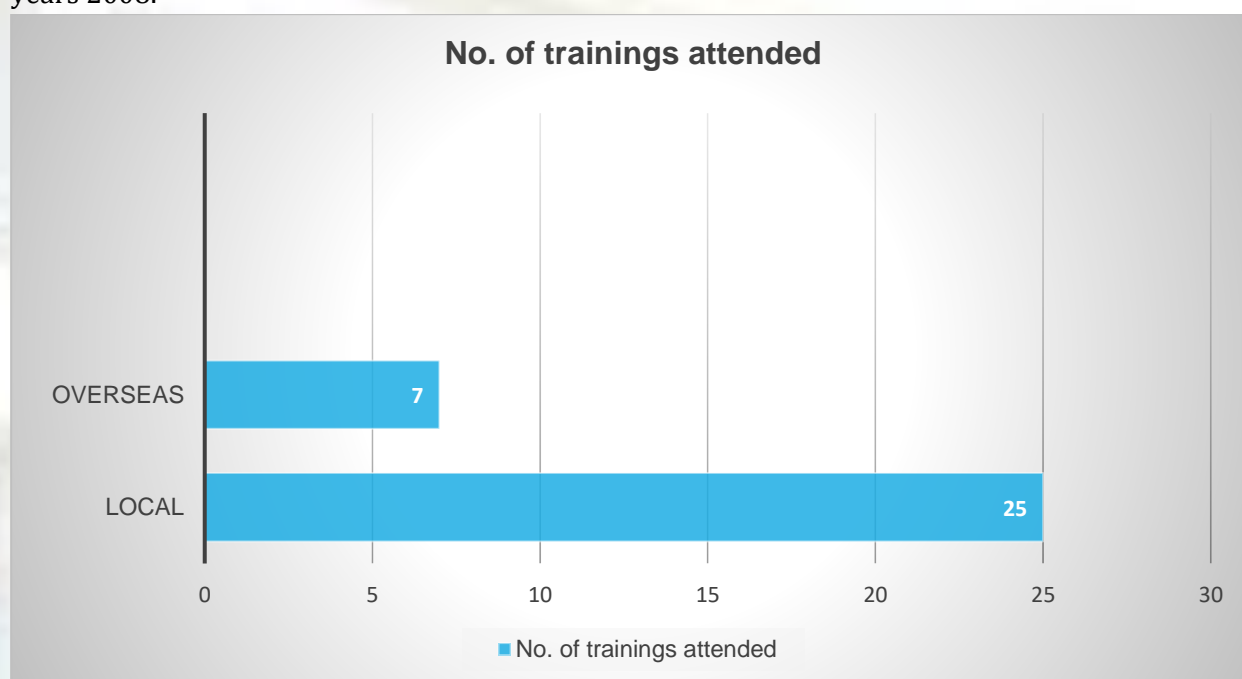
The Public Service Commission is vested with the responsibility and authority for the training and development of all civil servants in the civil service for both local and overseas training. The training unit of the Office liaises with the Centre for Training and Development of PSC and carries out training 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 graph presented below details training and developments that the staff were engaged in for the years 2008.



Graph of Trainings & Development for the year 2008



## Part 4: Accounts Performance Report

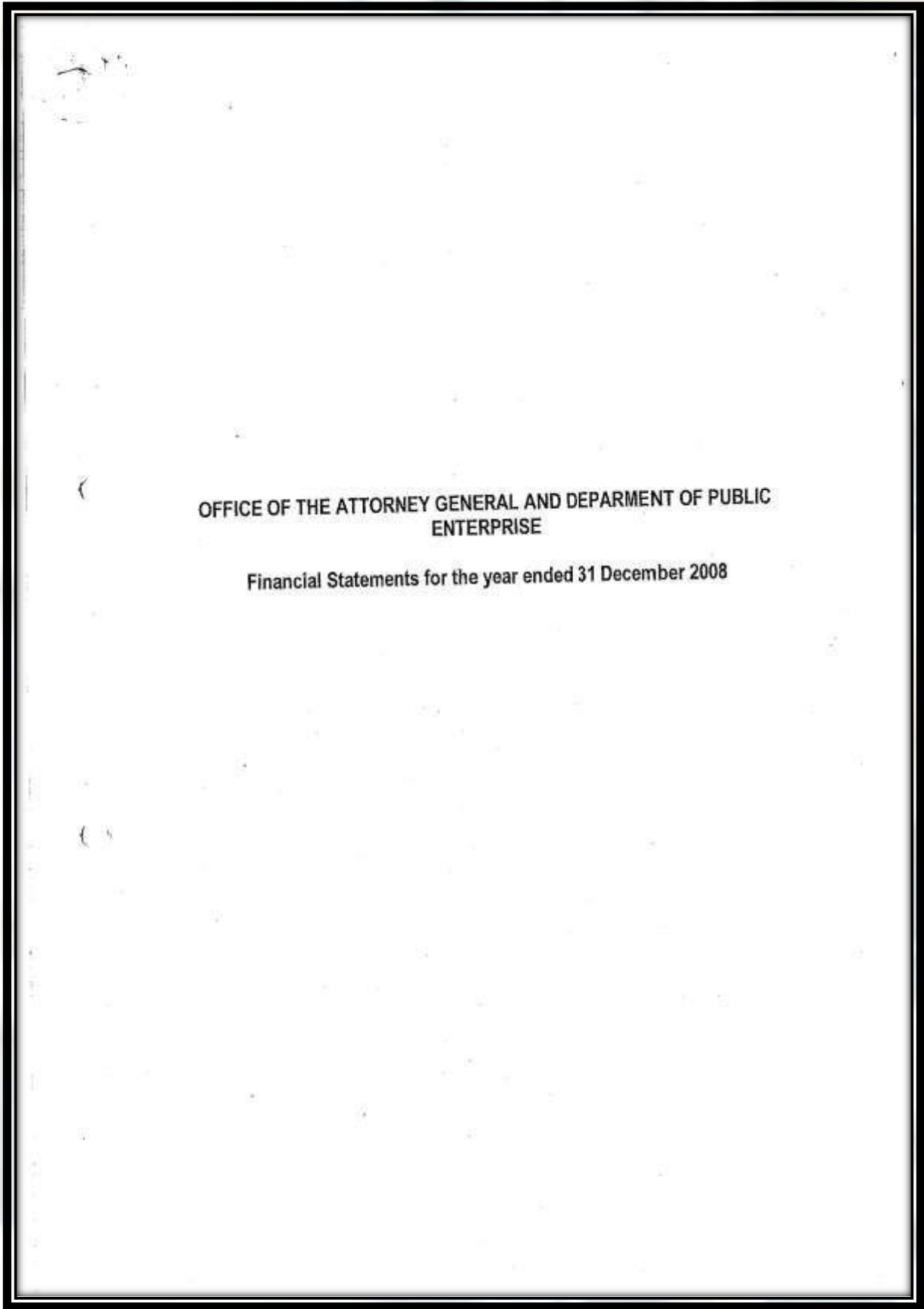
### A. Introduction

The core functions of the section for the year 2008 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 licences 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

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1<sup>st</sup> Floor, Ratu Sukune House,  
Mackintosh Street,  
P. O. Box 2214,  
Government Buildings,  
Suva, Fiji Islands.



Telephone: (679) 330 8032  
Fax: (679) 330 3817  
Email: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)  
Website: <http://www.oga.gov.fj>



ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

## INDEPENDENT AUDIT REPORT

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

### 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 and the Department of Public Enterprise for the year ended 31 December 2008, as set out on pages 6 to 14. The financial statements comprise the following:

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

The Office of the Attorney General and the Department of Public Enterprise 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 and the Department of Public Enterprise, for the year ended 31 December 2008.

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 of the Attorney General as at 31/12/08 has operating trust funds totalling \$274,818.
- 3) There is a significant variance in the VAT and FNPF reconciliations totalling \$217,086 and \$394,309 respectively for the Office of the Attorney General when compared to the accounts as at 31/12/08.

**Qualified Audit Opinion**

In my opinion, except for the matter referred 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 and the Department of Public Enterprise for the year ended 31 December 2008.

*Tevita Bolanavanua*

Tevita Bolanavanua  
**ACTING AUDITOR GENERAL**



Suva, Fiji  
24 September 2009

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 and the Department of Public Enterprise for the year ended 31 December 2008; 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: 15.9.09.



Sainimili Ganivatu  
Principal Accounts Officer

Date: 15/9/09.



Taina Tagicakibau  
Permanent Secretary for Tourism, Communication  
and Public Enterprise

Date: .....



Iliesa Lutu  
Acting Manager Operations

Date: 23 Sept 09



OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF RECEIPTS AND EXPENDITURE FOR 2008

	Notes	2008 \$	2007 \$
<b>RECEIPTS</b>			
State Revenue		136,446	79,235
Hotel License		1,568	18,758
Liquor License		1,113	12,917
Miscellaneous Fees		28,331	18,739
Other Revenue		<u>167,458</u>	<u>129,649</u>
<b>Total State Revenue</b>			
Agency Revenue		14,760	10,038
Miscellaneous		<u>14,760</u>	<u>10,038</u>
<b>Total Agency Revenue</b>			
<b>TOTAL REVENUE</b>	3(a)	<u>182,218</u>	<u>139,687</u>
<b>EXPENDITURE</b>			
Operating Costs	3(b)	2,159,295	1,720,479
Established Staff		158,173	70,786
Unestablished Staff		140,282	116,160
Travel & Communication		230,292	138,811
Maintenance & Operations	3(c)	1,324,057	913,565
Purchase of Goods & Services	3(d)	2,979,323	524,342
Operating Grants & Transfers		1,309,841	1,847,274
Special Expenditure		<u>8,301,263</u>	<u>5,332,417</u>
<b>Total Operating Costs</b>			
Capital Expenditure		10,473	0
Construction		120,289	0
Purchases	3(e)	<u>130,762</u>	<u>0</u>
<b>Total Capital Expenditure</b>			
Value Added Tax		496,046	594,991
<b>TOTAL EXPENDITURE</b>		<u>8,928,071</u>	<u>5,927,408</u>

OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF OUTPUT COSTS FOR 2008 - PORTFOLIO LEADERSHIP POLICY ADVISE AND SECRETARIAT SUPPORT

	Notes	2008 \$	2007 \$
<b>EXPENDITURE</b>			
Operating Costs		1,251,384	1,290,360
Established Staff		98,160	53,090
Unestablished Staff		79,311	87,120
Travel & Communication		135,112	104,859
Maintenance & Operations		967,906	685,173
Purchase of Goods & Services		2,234,492	393,257
Operating Grants & Transfers		982,381	1,385,457
Special Expenditure		<u>5,748,746</u>	<u>3,999,316</u>
<b>Total Operating Costs</b>			
<b>Capital Expenditure</b>			
Construction		7,855	0
Purchases		<u>90,217</u>	<u>0</u>
<b>Total Capital Expenditure</b>		<u>98,072</u>	<u>0</u>
Value Added Tax		354,029	446,243
<b>TOTAL EXPENDITURE</b>		<u>6,200,847</u>	<u>4,445,559</u>

OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF OUTPUT COSTS FOR 2008 – CONSULTING SERVICES – LITIGATION & ADVISORY,  
LEGISLATIVE DRAFTING, LEGAL REFORM

	Notes	2008 \$	2007 \$
<b>EXPENDITURE</b>			
Operating Costs		250,277	258,071
Established Staff		19,632	10,617
Unestablished Staff		15,862	17,424
Travel & Communication		27,022	20,971
Maintenance & Operations		193,581	137,034
Purchase of Goods & Services		446,898	78,651
Operating Grants & Transfers		196,476	277,091
Special Expenditure		<u>1,149,748</u>	<u>799,859</u>
Total Operating Costs			
Capital Expenditure		1,571	0
Construction		18,043	0
Purchases		<u>19,614</u>	<u>0</u>
Total Capital Expenditure			
Value Added Tax		70,806	89,249
<b>TOTAL EXPENDITURE</b>		<u>1,240,168</u>	<u>889,108</u>



OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF OUTPUT COSTS FOR 2008 – CONSULTING SERVICES LEGAL AID

	Notes	2008 \$	2007 \$
<b>EXPENDITURE</b>			
Operating Costs		166,852	172,048
Established Staff		13,088	7,079
Unestablished Staff		10,575	11,616
Travel & Communication		18,015	13,981
Maintenance & Operations		129,054	91,358
Purchase of Goods & Services		297,932	52,434
Operating Grants & Transfers		130,984	184,726
Special Expenditure		<u>766,499</u>	<u>533,242</u>
<b>Total Operating Costs</b>			
<b>Capital Expenditure</b>			
Construction		1,047	0
Purchases		<u>12,029</u>	<u>0</u>
<b>Total Capital Expenditure</b>		<u>13,076</u>	<u>0</u>
Value Added Tax		<u>47,204</u>	<u>59,499</u>
<b>TOTAL EXPENDITURE</b>		<u>826,780</u>	<u>592,741</u>

OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF OUTPUT COSTS FOR 2008 - LICENSING, COMPLIANCE AND MONITORING

	Notes	2008 \$	2007 \$
<b>EXPENDITURE</b>			
Operating Costs			
Established Staff		490,782	0
Unestablished Staff		27,294	0
Travel & Communication		34,534	0
Maintenance & Operations		50,142	0
Purchase of Goods & Services		33,515	0
Operating Grants & Transfers		0	0
Special Expenditure		0	0
<b>Total Operating Costs</b>		<u>636,267</u>	<u>0</u>
<b>Capital Expenditure</b>			
Construction		0	0
Purchases		0	0
<b>Total Capital Expenditure</b>		<u>0</u>	<u>0</u>
Value Added Tax		24,008	0
<b>TOTAL EXPENDITURE</b>		<u>660,275</u>	<u>0</u>

OFFICE OF THE ATTORNEY GENERAL

APPROPRIATION STATEMENT FOR 2008

SEG	Item	Budget Estimate \$	Changes (Note 4) \$	Revised Estimate \$	Actual Expenditure \$	Carry - Over \$	Lapsed Appropriatio n \$
1	Established Staff	2,882,300	-73,000	2,809,300	2,159,295	0	650,005
2	Unestablished Staff	105,100	73,000	178,100	158,173	0	19,926
3	Travel & Communication	154,300	0	154,300	140,282	0	14,018
4	Maintenance & Operations	235,600	20,000	255,600	230,292	0	25,308
5	Purchase of Goods & Services	1,383,100	-25,241	1,357,859	1,324,057	0	33,802
6	Operating Grants & Transfers	605,400	2,382,252	2,987,652	2,979,323	0	8,329
7	Special Expenditure	3,945,400	-2,382,252	1,563,148	1,309,841	0	253,307
	<b>Total Operating Costs</b>	<b>9,311,200</b>	<b>-5,241</b>	<b>9,305,959</b>	<b>8,301,263</b>	<b>0</b>	<b>1,004,696</b>
	<b>CAPITAL EXPENDITURE</b>						
8	Capital Construction	0	11,782	11,782	10,473	0	1,309
9	Capital Purchases	200,000	-6,541	193,459	120,289	0	73,170
10	Capital Grants	0	0	0	0	0	0
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>200,000</b>	<b>5,241</b>	<b>205,241</b>	<b>130,762</b>	<b>0</b>	<b>74,479</b>
13	Value Added Tax	739,800	0	739,800	496,046	0	243,754
	<b>TOTAL EXPENDITURE</b>	<b>10,251,000</b>	<b>0</b>	<b>10,251,000</b>	<b>8,928,071</b>	<b>0</b>	<b>1,322,929</b>



OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF LOSSES FOR 2008

Loss of Money

There was no loss of money recorded in 2008.

Loss of Fixed Assets

There was no loss of fixed assets recorded in 2008.

**OFFICE OF THE ATTORNEY GENERAL**

**NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31  
DECEMBER 2008**

**NOTE 1      REPORTING ENTITY**

The Office of the Solicitor General's function under the State Service Decree (No.6) of 2009 is to provide legal services to the Government in order to enhance confidence for stability and growth for peaceful and prosperous Fiji. The Solicitor General reports to the President.

The Department of Public Enterprises and Public Sector Reform is responsible for overseeing and implementing Government's Public Enterprise Reform programme with the intention of increasing the efficiency and effectiveness of the Public Enterprise Sector.

**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 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.

**NOTE 3      SIGNIFICANT VARIATIONS**

- a) Total revenue increased by 30.4% or \$42,531 which was due to increase in collection of hotel licensing.
- b) Increase in SEG 1 & 2 – Established and Unestablished Staff was due to the 5% pay restoration.
- c) Increase in Purchase of Goods and Services by \$410,492 or 45% was due to increment in provision for litigation fees due to increase in legal challenges against the State.