

2010 ANNUAL REPORT

OFFICE OF THE
ATTORNEY - GENERAL

PARLIAMENTARY PAPER NO. 83 OF
2024



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Introduction

This Report covers the activities of the Office of the Attorney-General for the year 2010.

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 Service Commission following consultation by the Judicial Service 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.

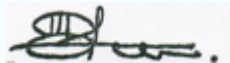
I am pleased to confirm that our financial statements have been thoroughly audited, reflecting our dedication to transparency and accountability. Through unwavering dedication and collaboration, we have achieved significant growth and impact.

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.



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; and
- ✚ Protect public interest and be responsive to their needs.

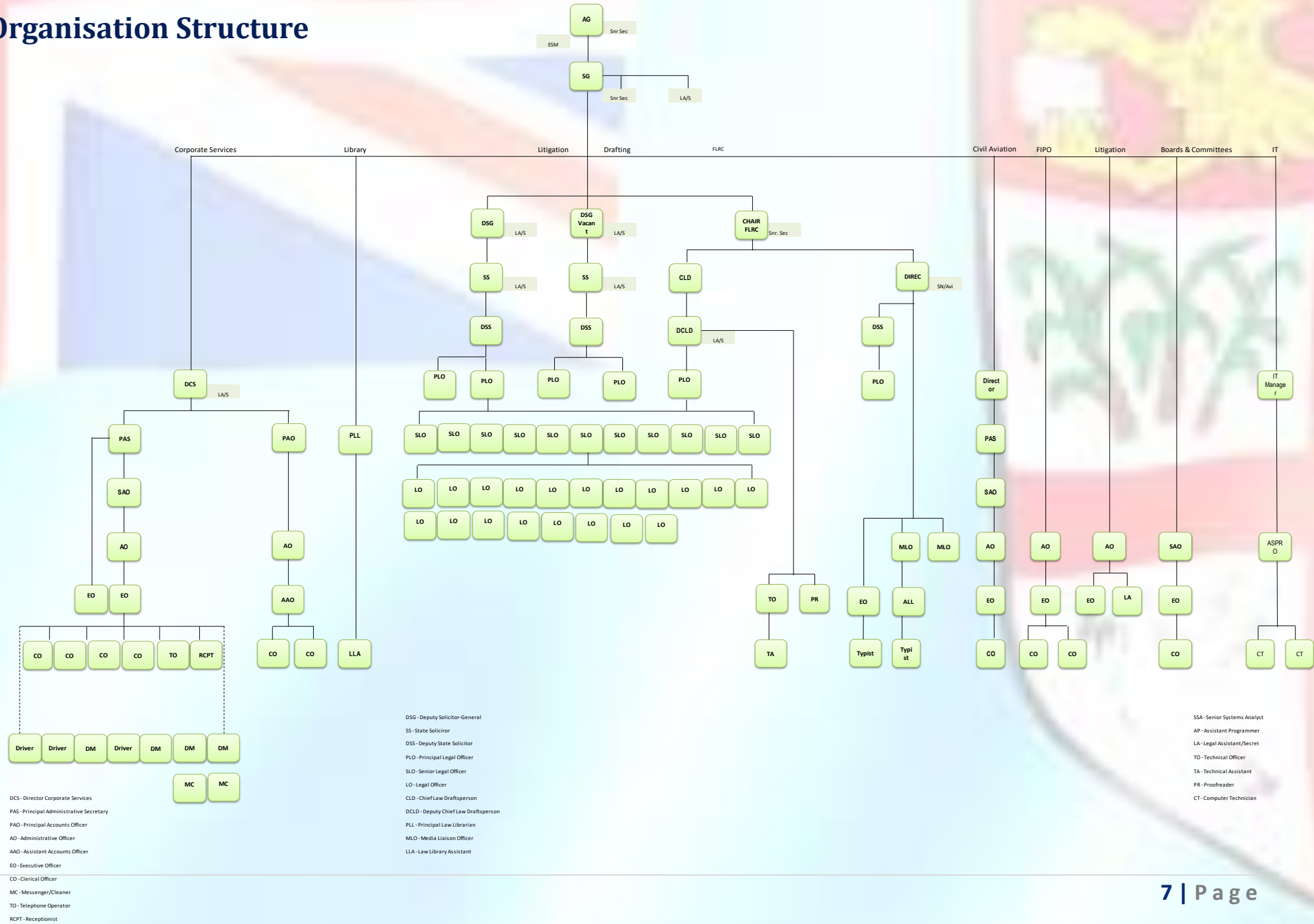
Our Stakeholders

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



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

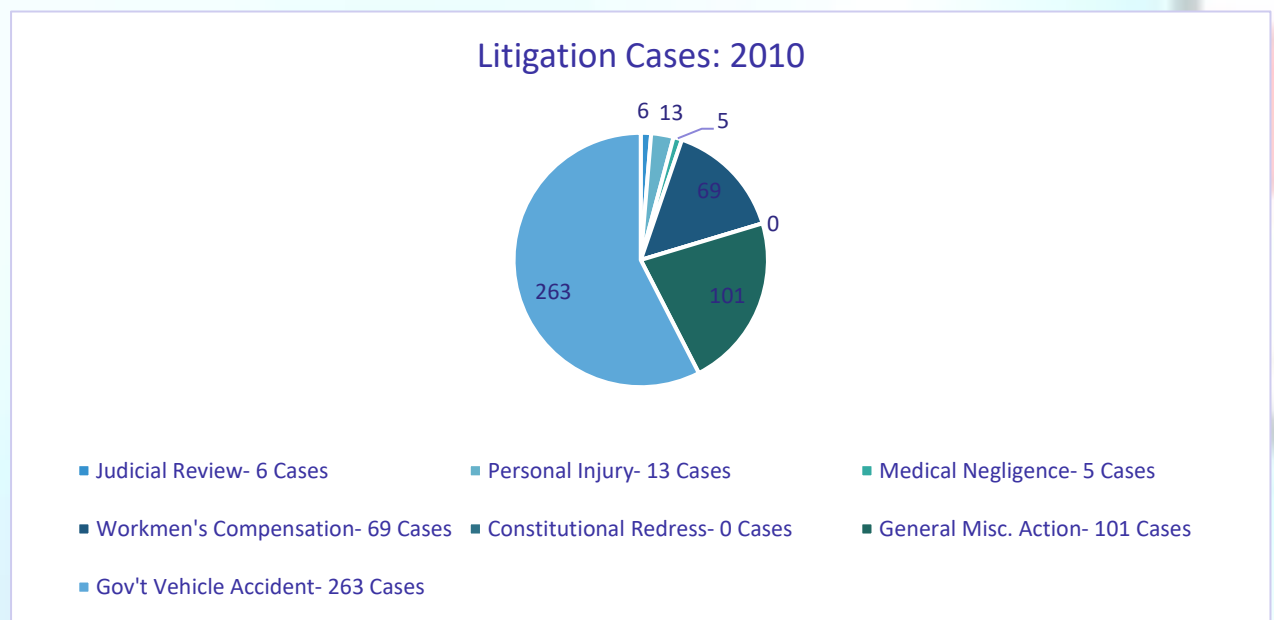
Our Vision

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.

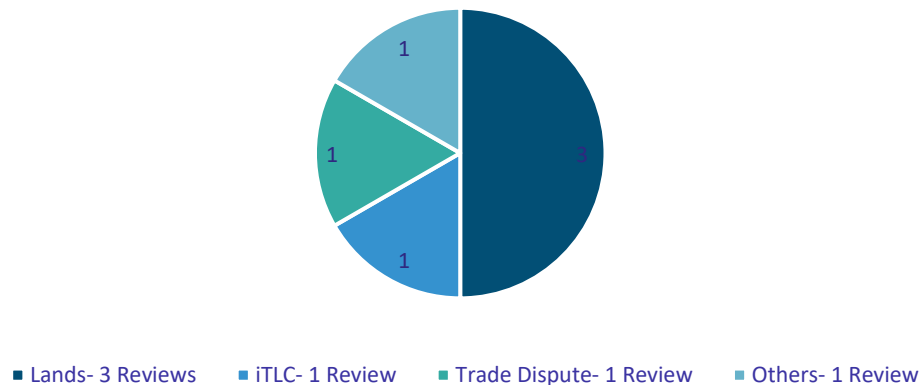
The chart below shows the number of litigation cases and judicial reviews registered between 1 January 2010 to 31 December 2010:



Total: 457 Cases

Chart of Litigation Cases for the year 2010

Details of Judicial Reviews- 2010



Total: 6 Judicial Reviews
Details of Judicial Reviews for the year 2010

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 2010 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.

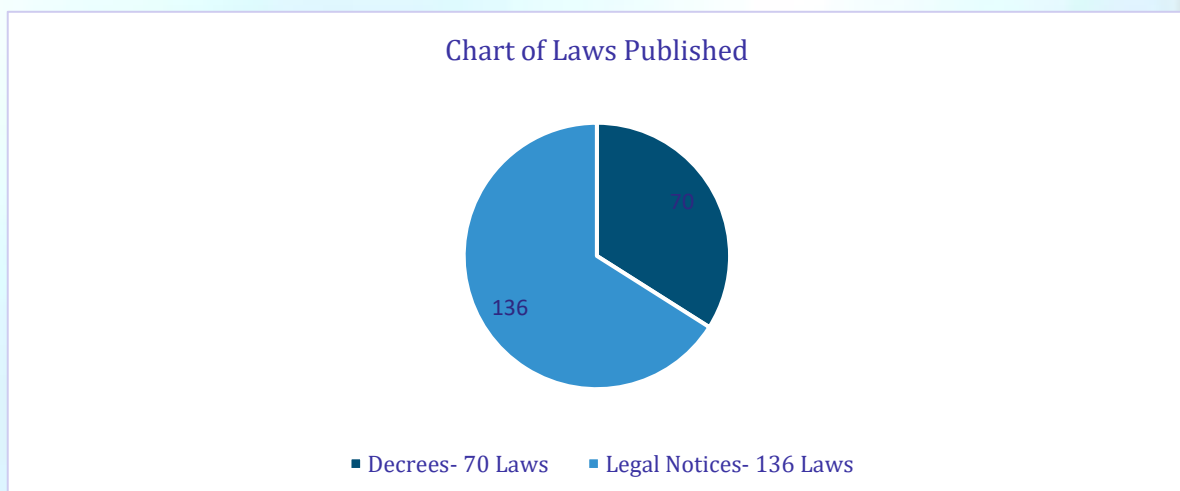
What We Do

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 chart shows Promulgations, Decrees and Legal Notices which were drafted and published in the Gazette for the year 2010:



List of Laws Drafted & Published for the year 2010

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 Services 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

List of Commission Members

The Mercy Commission is responsible for the timely processing of applications for the grant of mercy to convicted prisoners and to ensure just and timely advice to the President of the Republic of Fiji in the exercise of his prerogative of mercy.

In the year 2010, 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 (expired)

List of Copyright Tribunal Members Status for the year 2010

▪ Trade-Marks

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

	New	Endorsements
Total No.	976	693

Total No. of Trade-Mark Applications for the year 2010

- **Patents**

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

	New	Endorsements	Local	Overseas
Total No.	20	6	4	16

List of Registered Patents for the year 2010

Tabulated above is the total registration for both Patents and Trade-Marks for the year 2010.

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 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 licences renewed in the year 2010.

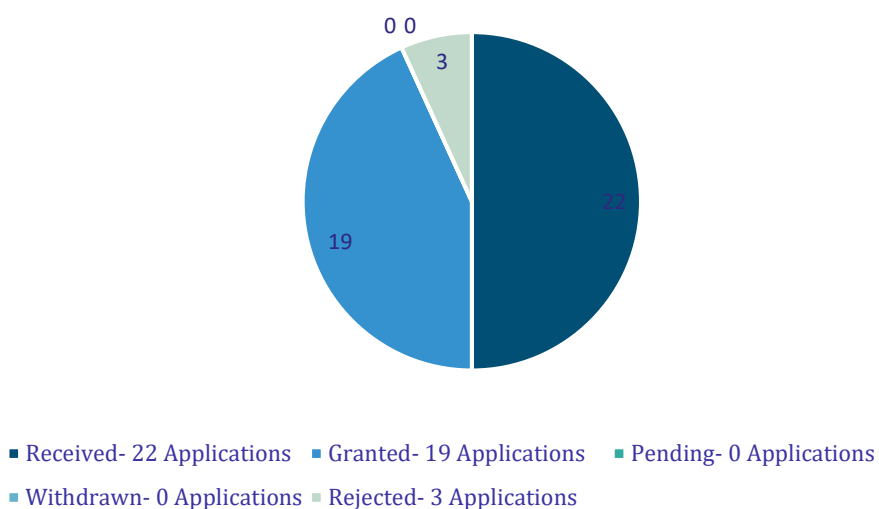
Table Of Hotel Licences Granted: 2010		
Group	Location	No. of Renewal Licences
One	Levuka & Islands off Levuka	13
Two	Taveuni & Islands off Taveuni	37
Three	Savusavu & Islands off Savusavu	30
Four	Labasa & Islands off Labasa	11
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	42
Six	Nadi & Islands off Nadi	58
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	65
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	17
Nine	Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu	63
Ten	Kadavu Islands	10

Table Of Hotel Licences Granted: 2010		
Group	Location	No. of Renewal Licences
Total		346

List of Hotel Licences Granted for the year 2010

The following figure shows the number of new hotel licences applications which were considered and granted between 1 January 2010 to 31 December 2010.

Chart of New Hotel Applications



Total- 22 Applications

Chart of New Hotel Licences Applications for the period 2010

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.

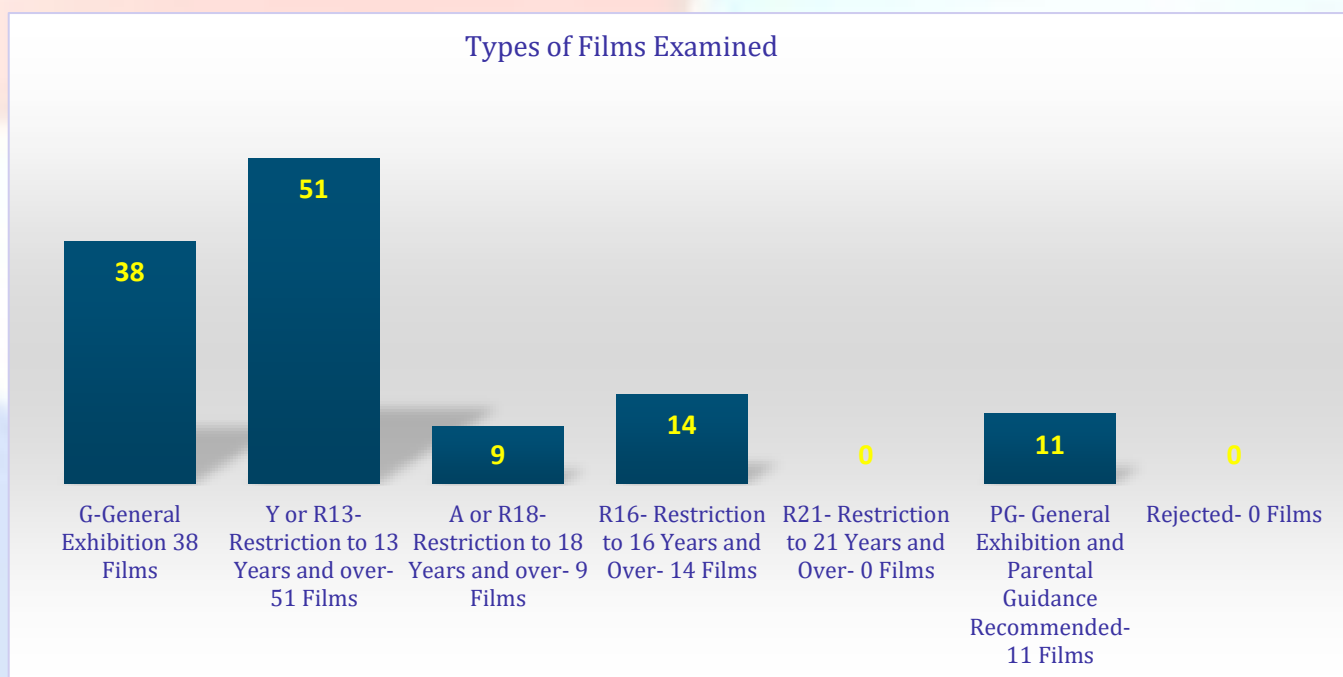
V. Film Control Board

■ 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- 123 Films Censored

Total No. of films censored by ratings for the year 2010

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 between 1 January 2010 to 31 December 2010.

Table Of BLE Applications : 2010			
Institution	No. of Applications Received	Granted	Pending
USP	39	39	0
University of Fiji	0	0	0
Overseas	14	7	7
Total	53	46	7

Total BLE applications considered for the year 2010

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. In terms of law reform work, the legislative drafting section at the Office of the Attorney-General is currently charged with the overall review of laws.

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 come from cross-section of the community including judiciary, international organizations, educational institution, commercial sector and government lawyers and stakeholders attended the conference.



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 Attorney-General Chambers, Fiji Law Reform Commission, Law Revision, Fiji Military Forces, Legal Aid Commission and other statutory bodies.



Library Committee

The Attorney General's Library Committee was chaired by the Solicitor-General and consisted of six members in 2010. The Committee consisted of senior professional officers, legal officers and the Acting Librarian. The 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 2010 was \$100,000 under SEG 5.

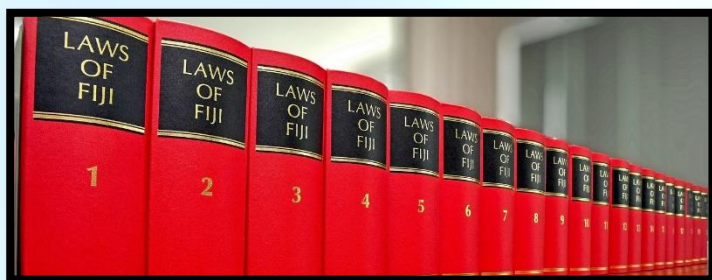
Focus for 2010

The main focus for the library this year was strengthening of the local judgments collection. This has been achieved greatly with the purchase of a scanner/photocopier. The multi-features machine assists the library staff to update local judgments and legislations in electronic as well as in hardcopy form. These judgments are then stored on the in-house server which allows the professional officers to browse through the judgment and legislation collection from the comfort of their cubicles. In addition, the library substantially updated all its subscription to the major law reports, journals and text-books.

The Acting Librarian continued with his responsibilities of daily management and operation of the three libraries. He performed tasks such as legal research and cataloging and also assisted the Library Assistant in the binding and updating the Acts of Parliament, subsidiary legislation and judgments of the High Court, Court of Appeal and the Supreme Court.

Major Project

The Major initiative that was taken up by the Library in 2010 was the synchronizing of the High Court, Fiji Court of Appeal and Supreme Court Judgments with that of the Court Registries and the High Court Library. The Library Assistant was heavily invested in the scanning and photocopying of the missing judgments from the Registries and the Court Libraries. The Acting Librarian completed the cataloging of all Fiji Law Reform Commission and Main Law Library text books on the Liberty 3 Library Management Software.

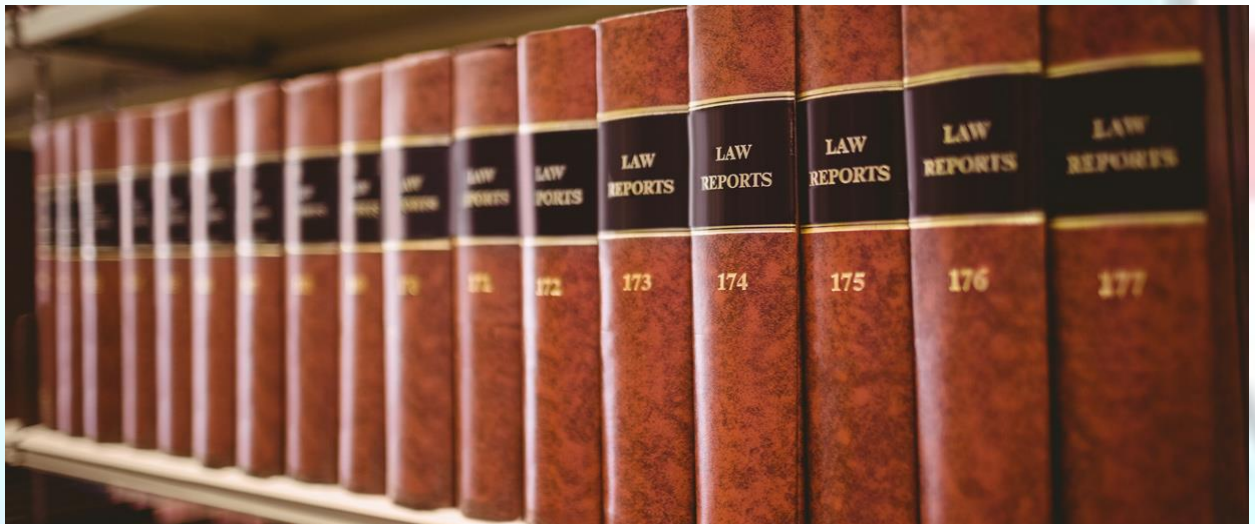


The other major project for 2010 was the subject indexing of local judgments. The Deputy Solicitor General assisted the Library in this task. Subject indexing of judgments became a need as the demand for such form of storage increased by the professional officers.

Subscriptions

Subscription to prominent law reports, journals and newspapers continued in 2010. 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) *Australian Law Reports*
- (t) *Judicial Review Journal*



Reference Texts

The law texts purchased from the year's budget were:

Butterworth's Family Law in New Zealand	Immigration & Refugee Law
Employment Law : A Practical Guide	Butterworth's Property Law Statutes
Judicial Review : A New Zealand Perspective	Nevill's Law of Trusts
Electronic Transactions	Medical Law : Precedents for Lawyers
Contract Law in New Zealand	Restitution : Commentary & Materials
Mental Health Law	Drafting Trusts & Will Trusts
Limitation Periods	Practical Approach to Landlord & Tenant
Personal Injury & Motor Claims Cases	Judicial Review
A Practical Approach to Civil Procedure	Clerk & Lindsell on Torts
Cross & Tapper on Evidence	Inquests : A Practitioners Guide
Charlesworth & Percy on Negligence	Termination of Employment
Proceeds of Crime	Australian Environmental Law
Benjamin's Sale of Goods	Media Law
Information Rights Law & Practice	International Law of the Sea
Drafting Service Agreements	Delay & Disruption in Construction Contracts
Law & Practice of Compromise with Precedents	Colinvaux's Law of Insurance
Legislative Drafting	Domestic Abuse : Practice & Precedents
Hague Convention on International Child Abduction	Unfair Dismissal
Law of Contract	Intellectual Property Law
Competition Law in Australia	Freedom of Religion
Aviation Security Law	Guide to Powers of Attorney
Contract Formation	Modern Sports Law
Law of Reinsurance	International Corruption
Suing Foreign Governments	Securities Law in New Zealand
Governmental Illegitimacy in International Law	Dilapidations : Modern Law & Practice
Gault on Commercial Law	Constitutional Law of South Africa

Labasa and Lautoka Office Libraries

The Lautoka Office library was supplied with a complete set of the Law Reports of the Commonwealth. Both the Lautoka and Labasa offices received 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.

In addition, 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. 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 approved and allocated to the Office of the Attorney-General, Fiji Law Reform Commission and Civil Aviation Department in the year 2010 is as follows:

Office of the Attorney-General

	2010
SALARY STAFF	
Attorney-General & Minister for Justice	1
Solicitor-General	1
Deputy Solicitor-General	2
Director Corporate Services	1
Executive Support Manager	
Principal Accounts Officer	1
Chief Law Draftsperson	1
State Solicitor	2
Deputy State Solicitor	3
Deputy Chief Law Draftsperson	1
Principal Legal Officer	6
Senior Legal Officer	8
Legal Officer	12
Senior Librarian/PLL	0
Librarian	1
Law Library Assistant	1
Media Liaison Officer	-
IT Manager	-
Snr. Systems Analyst	-
Assistant Programmer	-
Computer Technician	-
Principal Administrative Officer	1
Senior Administrative Officer	1
Accounts Officer	1
Administrative Officer	3
Assistant Accounts Officer	1
Executive Officer	3
Technical Officer	-
Senior Secretary	2
Secretary/Legal Assistant	7
Clerical Officer	6
Steno Typist/Typist	5
Technical Assistant	1
Telephone Operator	1
TOTAL	73
LAW REFORM COMMISSION	
Chairman	1
Director	1
Senior Legal Officer	1
Legal Officer	4
Librarian	1
Assistant Librarian	1

	2010
SALARY STAFF	
Senior Secretary	1
Secretary	1
Steno Typist/Typist	2
Executive Officer	1
Clerical Officer	1
TOTAL	15
SALARIED STAFF TOTAL	88
OFFICE OF THE SOLICITOR GENERAL	
Driver	2
Driver/Messenger	2
Messenger Gr II	1
Messenger/Cleaner	2
	7
LAW REFORM COMMISSION	
Driver/Messenger	2
Messenger Grade II	1
	3
Driver	
WAGE EARNING STAFF TOTAL	10
GRAND TOTAL	98

Office of the Attorney-General Staff Establishment for the year 2010

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the year 2010.

▪ **Staff Profile**

Table Of Staff Profile : 2010	
Post Processing Statistics	No. of Staff Movements 2010
Appointments	3
Promotion	10
Resignation	3
Termination	-
Transfer	-
Retirement	2
Renewal of Contract	-

Table of Staff Movement for the year 2010

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 behaviour;
- ❖ 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 year 2010.

Table Of Trainings & Developments : 2010	
Training	Trainings attended by no. of staff 2010
Local	17
Overseas	18

Table of Trainings & Development for the year 2010

Part 4: Accounts Performance Report

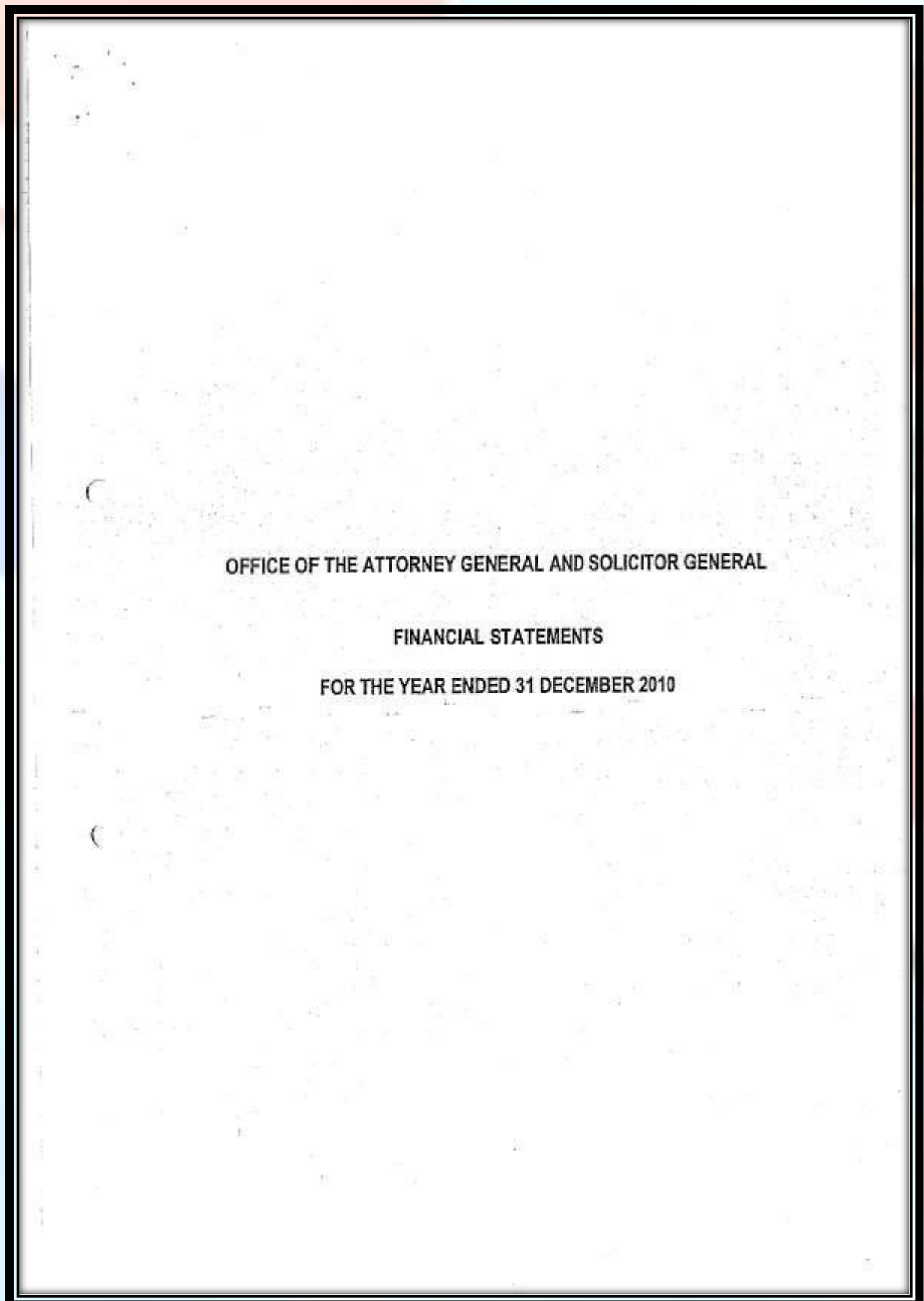
A. Introduction

The core functions of the Accounts Section for the year 2010 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 AND SOLICITOR GENERAL

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010

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REPUBLIC OF THE FIJI ISLANDS
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Trade and Communication

Scope

I have audited the special purpose financial statements of the Office of Attorney General and Solicitor General which have been prepared under the cash basis of accounting and notes thereon for the year ended 31 December 2010, as set out on pages 5 to 9. The financial statements comprise the following:

- (i) Statement of Receipts and Expenditures;
- (ii) Appropriation Statement; and
- (iii) Statement of Losses.


The Office of the Attorney General and Solicitor 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 and Solicitor General for the year ended 31 December 2010.

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

Unqualified Audit Opinion

In my opinion, the 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 Solicitor General for the year ended 31 December 2010.



Tevita Bolanavanua
AUDITOR GENERAL

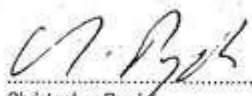
Suva, Fiji
13 July 2011



OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL
MANAGEMENT CERTIFICATE

We certify that the financial statements:

- (a) fairly reflect the financial performance of the Office of the Attorney General and Solicitor General for the year ended 31 December 2010; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and the Finance Instructions and the Finance Circular 16/2006.


Christopher Pryde
Solicitor General

Date: 12.7.11


Eliyanah Mayah
Principal Accounts Officer

Date: 8/7/2011

OFFICE OF THE ATTORNEY GENERAL AND SOLICITOR GENERAL
STATEMENT OF RECEIPTS AND EXPENDITURE FOR 2010

	Notes	2010 (\$)	2009 (\$)
RECEIPTS			
State Revenue			128,079
Hotel Licence		170,080	1,333
Liquor Licence		-	9,916
Miscellaneous Fees		3,945	12,458
Other State Revenue		169,858	
Total State Revenue		343,883	151,786
Agency Revenue			55,010
Miscellaneous		12,381	
TOTAL REVENUE	3 (a)	356,264	206,796
EXPENDITURE			
Operating Costs			1,872,001
Established Staff	3 (b)	2,121,167	129,812
Government Wage Earners		133,824	108,016
Travel & Communications		105,468	165,678
Maintenance & Operations		174,253	1,374,200
Purchase of Goods & Services	3(c)	368,039	601,353
Operating Grants & Transfers		602,424	910,570
Special Expenditure	3(d)	637,486	
Total Operating Cost		4,142,661	5,161,630
Capital Expenditure			-
Construction		-	-
Purchases		-	-
Total Capital Expenditure		-	-
Value Added Tax		176,306	318,779
TOTAL EXPENDITURE		4,318,967	5,480,409

OFFICE OF THE ATTORNEY GENERAL AND SOLICITOR GENERAL

APPROPRIATION STATEMENT FOR 2010

SEG	Item	Budget Estimate (\$)	Changes (Note 4) (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Carry Over (\$)	Lapsed Appropriation (\$)
1	Established Staff	2,229,800	38,000	2,267,800	2,121,167	-	146,633
2	Unestablished Staff	101,500	42,600	144,100	133,824	-	10,276
3	Travel & Communication	107,600	-	107,600	105,468	-	2,132
4	Maintenance & Operations	176,500	18,000	194,500	174,253	-	20,247
5	Purchase of Goods & Services	1,362,700	(578,349)	784,351	368,039	-	416,312
6	Operating Grants & Transfers	605,400	-	605,400	602,424	-	2,976
7	Special Expenditure	1,208,000	(413,350)	794,650	637,486	-	157,164
	Total Operating Costs	5,791,500	(893,099)	4,898,401	4,142,661	-	755,740
13	Value Added Tax	356,800	-	356,800	176,306	-	180,494
	TOTAL EXPENDITURE	6,148,300	(893,099)	5,255,201	4,318,967	-	936,234

OFFICE OF THE ATTORNEY GENERAL AND SOLICITOR GENERAL

STATEMENT OF LOSSES FOR 2010

Loss of Money

There was no loss of money recorded in 2010.

Loss of Revenue

There was no loss of revenue recorded in 2010.

Loss of Fixed Assets

There was no loss of fixed assets recorded in 2010. The Office conducted its 2010 Board of Survey in 2011. The report had some write offs which is yet to be approved by Ministry of Finance.

OFFICE OF THE ATTORNEY GENERAL AND SOLICITOR GENERAL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

NOTE 1 REPORTING ENTITY

The Attorney General and Solicitor General's Office is responsible for providing quality legal advice to all ministries and departments; drafting Government Bills and Subsidiary Legislations; undertaking systematic review, reform and development of laws in Fiji Islands; undertaking Statutory Law Revision; providing legal assistance to impoverished persons in family and criminal laws through legal representation and advice. The administrations of the Registrar of Companies, Registrar General's Office, Registrar of Titles, Official Receivers Office, and Stamp Duties Office have all been reassigned to the Solicitor General's Office. These offices are required to administer and implement those legislations assigned to the Minister for Justice by the President.

NOTE 2 STATEMENT OF ACCOUNTING POLICIES

a) Basis of Accounting

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

The financial statements are presented in accordance with the Financial Management Act and the requirements of Section 71(1) of the Finance Instruction 2010. The presentation of a Statement of Assets and Liabilities is not required under the current government policies.

b) Accounting for Value Added Tax (VAT)

All expenses are VAT exclusive. With effect from September 2009, the Office is to remit to FIRCA, VAT on all fees and charges on revenue collected. 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.

c) Revenue Recognition

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

NOTE 3 SIGNIFICANT VARIATIONS

(a) Increase in total revenue was mainly due to the increase in gaming and hotel license. The increase in hotel license was due to increase in the number of beds and new hotel and guest house licenses issued in 2010.

(b) Increase in Established Staff was mainly due to new and acting appointments.

OFFICE OF THE ATTORNEY GENERAL AND SOLICITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2010

(c) Decrease in Purchases of Goods and Services was mainly due to decrease in the payment made out for Litigation cases as there were no constitutional cases heard in 2010.

(d) Decrease in the Special Expenditure was mainly due to one-off allocation issued in 2009 for the set up of the Independent Legal Services Commission. This was not allocated in 2010.

NOTE 4 DETAILS OF APPROPRIATION CHANGES

The Ministry of Finance approved virement of \$98,600 from SEG 5 *Purchases of Goods & Services* to SEG 1 *Established Staff* (\$38,000), SEG 2 *Government Wage Earners* (\$42,600) and SEG 4 *Maintenance & Operations* (\$18,000) in order to meet the shortfalls.

In addition, Cabinet approved the redeployment of \$893,099 from Office of the Attorney General and Solicitor General's budget to other Ministries or Departments.

NOTE 5 OPERATING TRUST FUND ACCOUNT

At balance date, there were funds amounting to \$396,438 that relates to various employee deductions. Most of these balance remained un-cleared in 2011.

NOTE 6 DRAWINGS ACCOUNT

At balance date, there were funds amounting to \$199,825 under Drawings Account. These monies relate to cheques written by the Office that have yet to be presented to the bank.

NOTE 7 REVOLVING FUND ACCOUNT

At balance date, there were funds amounting to \$274,257 under Revolving Fund Account. The major component of this account was the monies received for court cases that are awaiting litigation.

NOTE 8 PROVISION FOR ANNUAL LEAVE

At balance date, there were leave owing to staff amounting to approximately \$79,431. These have not been reflected in the accounts in accordance with the accounting policies adopted by the Office of the Attorney General and Solicitor General.

OFFICE OF THE ATTORNEY GENERAL AND SOLICITOR GENERAL

**DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2010**

The additional financial information, being the attached Statements of Output Costs has been compiled by the Office of the Attorney General and Solicitor General.

To the extent, permitted by law, the Office of the Auditor General will not accept liability for any loss or damage, which any person, other than the Office of the Attorney General and Solicitor General may suffer arising from any negligence on our part. No person should rely on the additional financial information without having an audit or review conducted.

OFFICE OF THE ATTORNEY GENERAL AND SOLICITOR GENERAL

STATEMENT OF OUTPUT COSTS FOR 2010 – PORTFOLIO LEADERSHIP POLICY ADVICE AND SECRETARIAT SUPPORT

	2010 (\$)	2009 (\$)
EXPENDITURE		
Operating Costs	530,290	468,001
Established staff	33,456	32,453
Government Wage Earners	25,068	25,731
Travel and communications	43,563	41,420
Maintenance & Operations	47,332	193,506
Purchase of Goods and Services	89,980	90,423
Operating Grants and Transfers	108,871	112,114
Special Expenditures	<u>876,560</u>	<u>963,648</u>
Total Operating Costs		
Capital Expenditure	-	-
Construction	-	-
Purchases	<u>-</u>	<u>-</u>
Total Capital Expenditure		
Value Added Tax	<u>44,077</u>	<u>79,695</u>
TOTAL COSTS	<u>920,637</u>	<u>1,043,343</u>

