

# 2011 ANNUAL REPORT

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OFFICE OF THE  
ATTORNEY - GENERAL

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PARLIAMENTARY PAPER NO. 84 OF  
2024



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# Introduction

This Report covers the activities of the Office of the Attorney-General for the year 2011.

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.

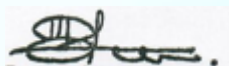
I am pleased to confirm that our financial statements have been thoroughly audited, reflecting our dedication to transparency and accountability. Through unwavering dedication and collaboration, we have achieved significant growth and impact.

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.



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.



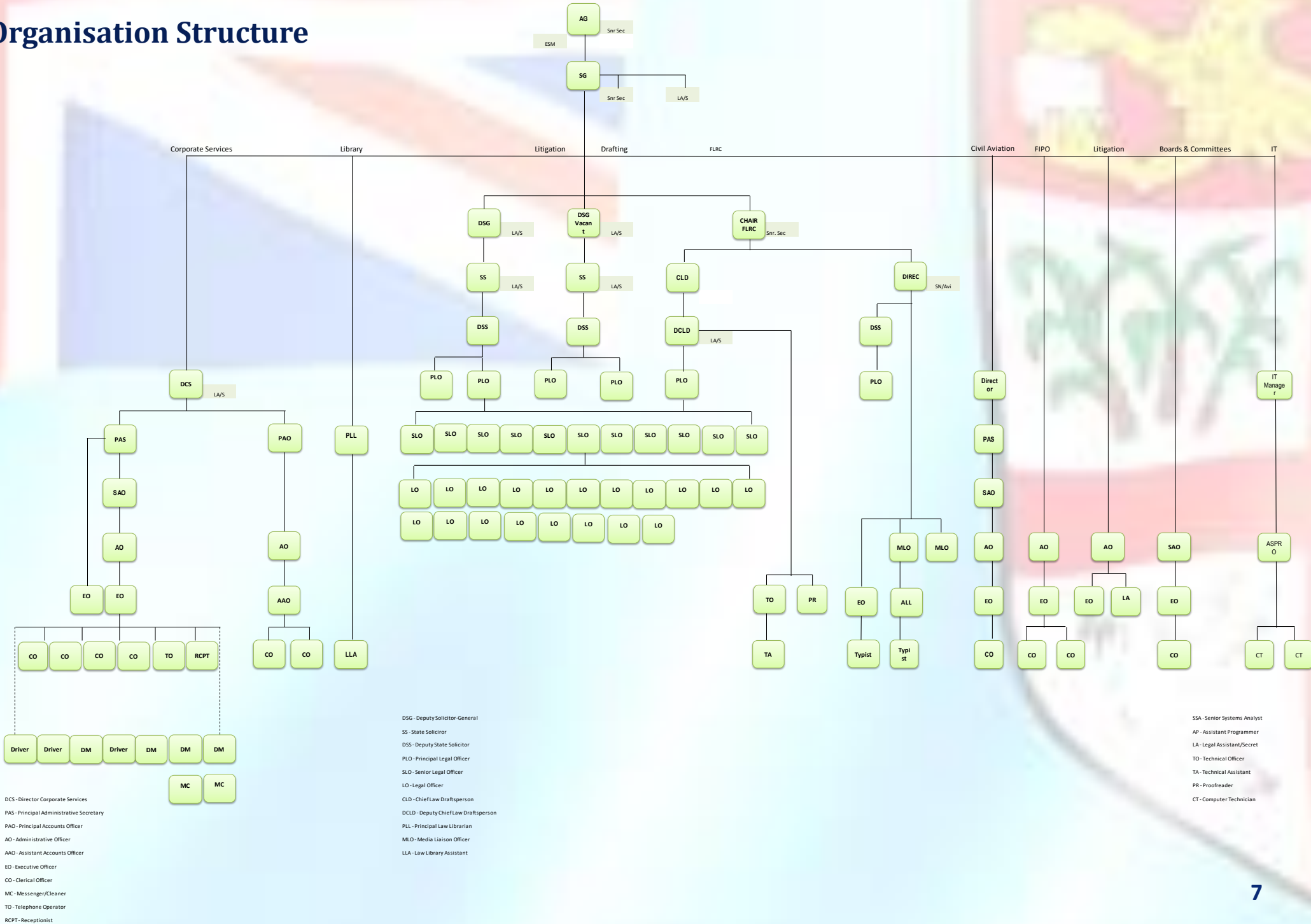
# Our Stakeholders

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

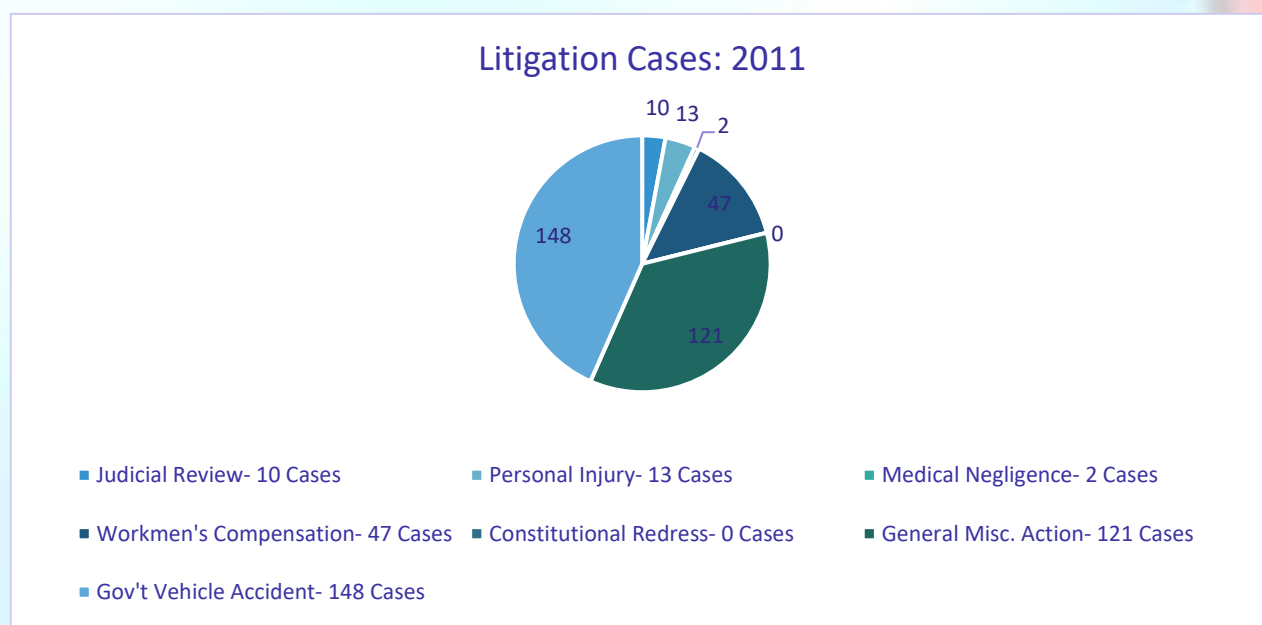
#### Our Vision

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.

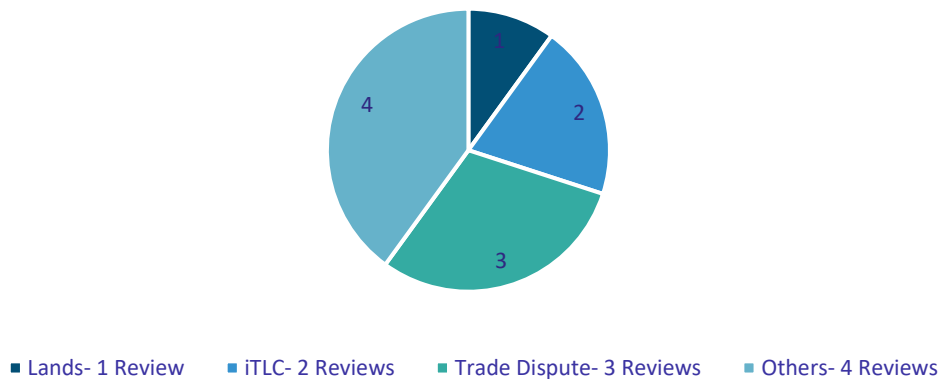
The chart below shows the number of litigation cases and judicial reviews registered between 1 January 2011 to 31 December 2011



**Total: 341 Case**  
**Chart of Litigation Cases for the year 2011**



### Details of Judicial Reviews- 2011



**Total: 10 Judicial Reviews**  
**Details of Judicial Reviews for the year 2011**

## B. Legal Advice Services

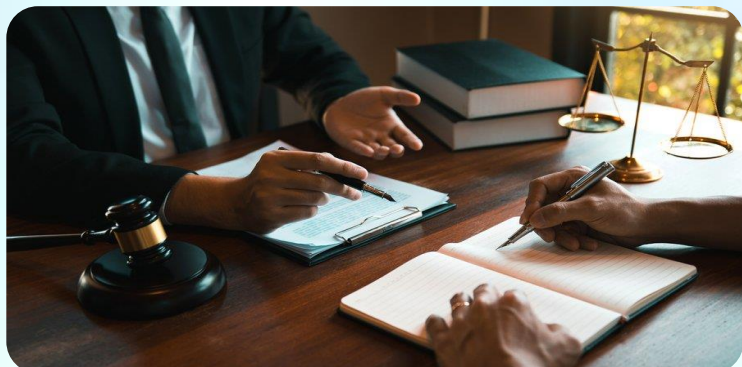
### Our Vision

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 2011 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.

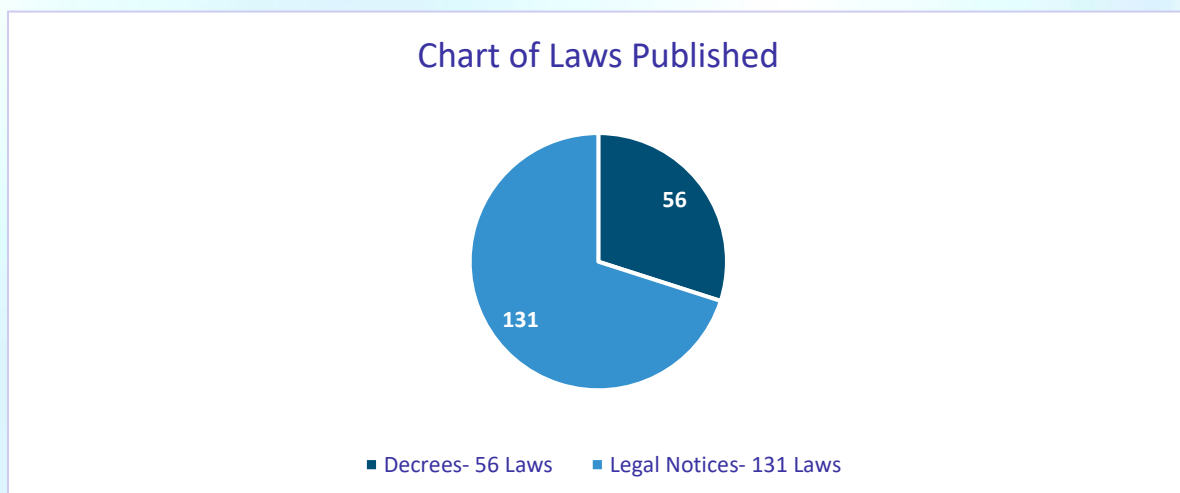
### What We Do

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 chart shows Decrees and Legal Notices which were drafted and published in the Gazette for the year 2011:



**List of Drafted Laws for the year 2011**

## 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.

| No. of applications received | No. of pardons |
|------------------------------|----------------|
| 10                           | 8              |

List of applications received for pardons in the year 2011.

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

List of Mercy Commission Member's Names

### 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                   |
|---------------|-------------|-------------------------|
| Ms Marie Chan | Member      | 04.02.2008 – 03.02.2013 |

List of Copyright Tribunal Member Status for the year 2011

#### ▪ Trade-Marks

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

|           | New | Endorsements |
|-----------|-----|--------------|
| Total No. | 913 | 857          |

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**Total No. of Trade-mark Applications for the year 2011**

▪ **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> |
|-----------|------------|---------------------|--------------|-----------------|
| Total No. | 20         |                     | 1            | 23              |

**List of Registered Patent for the year 2011**

Tabulated above is the total registration for both Patents and Trade-Marks for the year 2011.

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

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

▪ **Hotel Licensing**

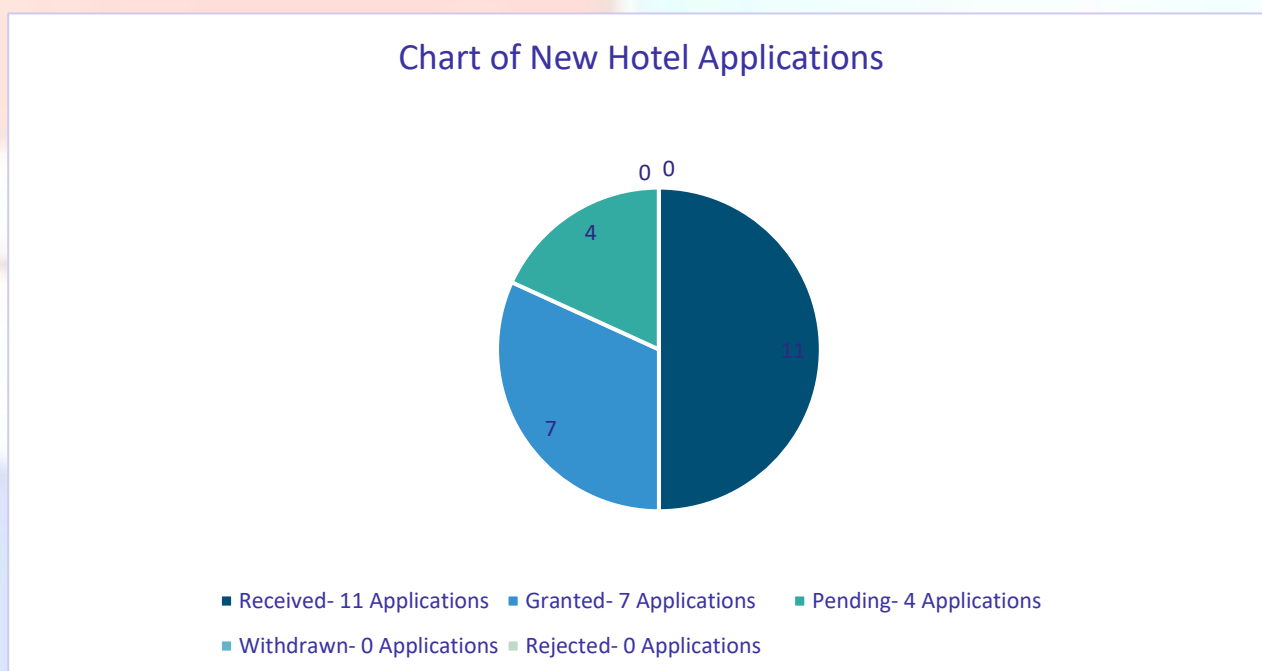
The Board is established under the Hotels and Guest Houses Act 1973 and is responsible for regulating and issuing licences to hotels. It is aimed at ensuring a just, fair and efficient mechanism for the timely processing of hotel license applications and providing effective policy advice to the Attorney-General.

The following figure shows the number of hotel licences renewed in the year 2011.

| <b>Table Of Hotel Licences Granted: 2011</b> |  |                                |
|--|--|--------------------------------|
| <b>Group</b>                                 | <b>Location</b>  | <b>No. of Renewal Licences</b> |
| One  | Levuka & Islands off Levuka                            | 12                             |
| Two  | Taveuni & Islands off Taveuni                          | 35                             |
| Three  | Savusavu & Islands off Savusavu                        | 30                             |
| Four   | Labasa & Islands off Labasa                            | 10                             |
| Five   | Sigatoka / Nadroga & Islands off Sigatoka / Nadroga    | 42                             |
| Six  | Nadi & Islands off Nadi                                | 61                             |
| Seven  | Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka    | 63                             |
| Eight  | Ba / Tavua / Rakiraki & Islands off Rakiraki           | 19                             |
| Nine   | Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu | 63                             |
| Ten  | Kadavu Islands   | 10                             |
| <b>Total</b>                                 |  | <b>350</b>                     |

**List of Hotel Licences Granted for the year 2011**

The following figure shows the number of new hotel applications and licences were considered and granted between 1 January 2011 to 31st December 2011.



**Total- 11 Applications**  
**Chart of New Hotel Applications for the period 2011**

#### **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.

#### **V. Film Control Board**

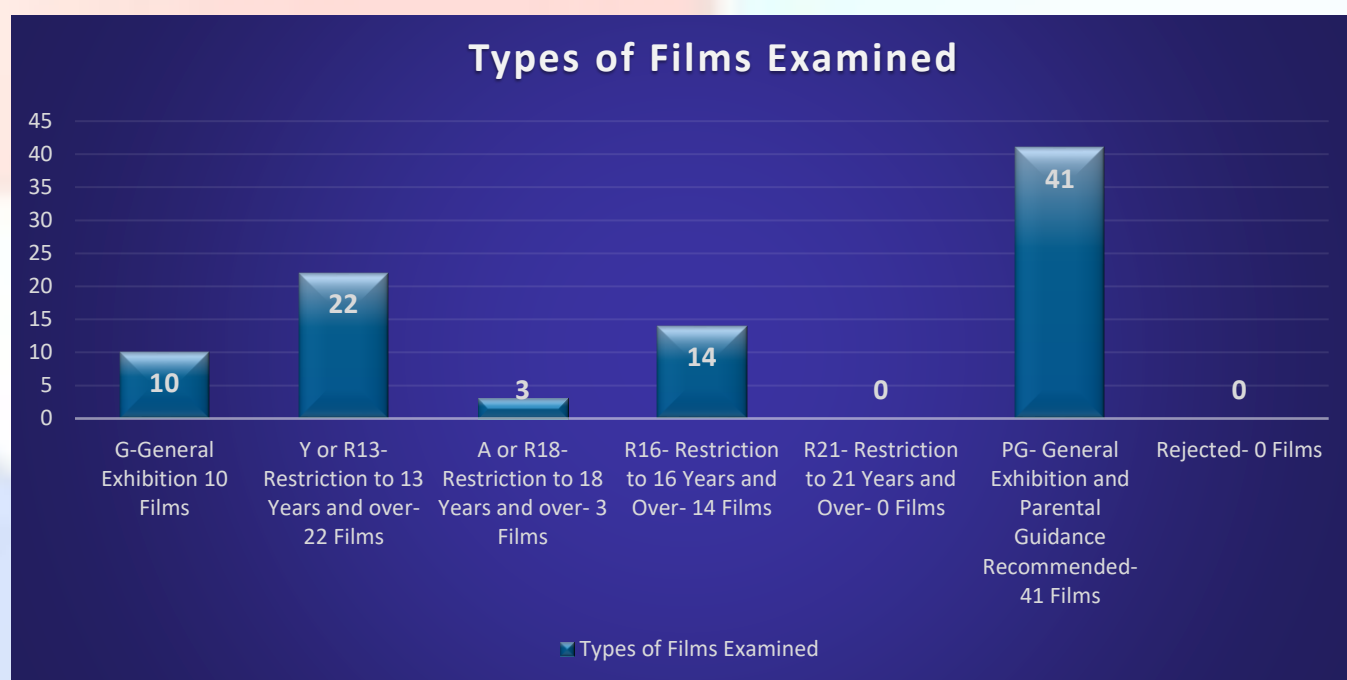
- **Film Censorship and Appeals**

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: 90 Films Censored**  
**Total No. of films censored by ratings for the years 2011**

## 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 2011 to 31 December July 2011.

**Table Of BLE Applications : 2011**

| <b>Institution</b> | <b>No. of Applications Received</b> | <b>Granted</b> | <b>Pending</b> |
|--------------------|-------------------------------------|----------------|----------------|
| USP                | 31                                  | 31             | 0              |
| University of Fiji | 0                                   | 0              | 0              |
| Overseas           | 11                                  | 8              | 3              |
| <b>Total</b>       | <b>42</b>                           | <b>39</b>      | <b>3</b>       |

Total BLE applications considered for the year 2011

## **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. In terms of law reform work, the legislative drafting section 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 came 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 Chambers, Fiji Law Reform Commission, Law Revision, Fiji Military Forces, Legal Aid Commission and other statutory bodies.



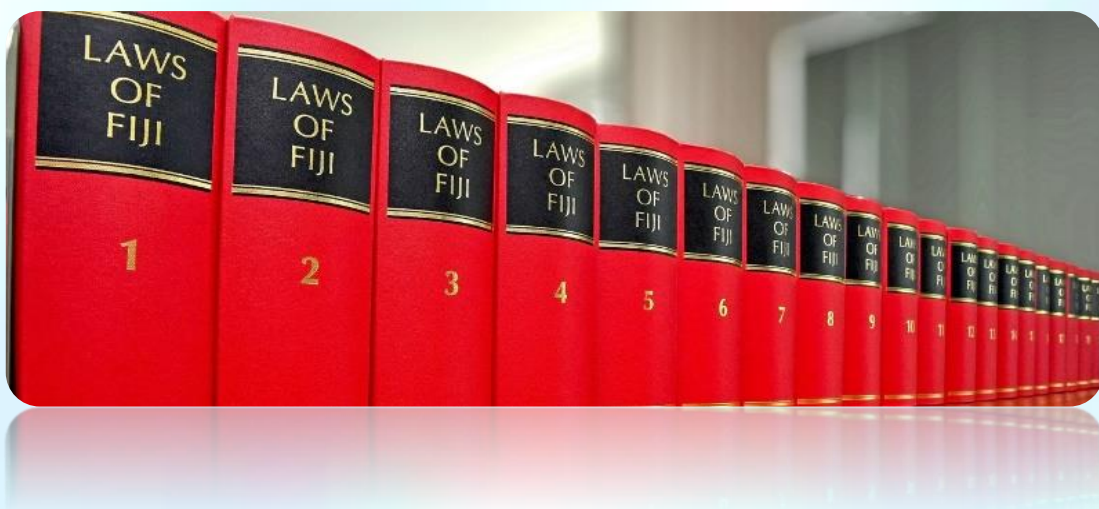
### Library Committee

The Attorney General's Library Committee was chaired by the Solicitor-General in 2011. 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 2011 was \$100,000 under SEG 5.

### Focus for 2011

The main focus for the library this year was building up a digital repository of the library resources. The library now offers documents such as subsidiary laws, Fiji government gazettes and practice directions on the in-house server. This enables the professional officers to carry out research efficiently and effectively through easy access to the information on our server. The Acting Assistant Librarian was heavily invested in the digitizing process of these documents.

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.



## Subscriptions

Subscription to prominent law reports, journals and newspapers continued in 2011. 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:

|   |  |
|---|--|
| A Practical Approach To Conveyancing                  | Anti-Money Laundering Guide                      |
| A Practitioner's Guide To The Regulation Of Insurance | Australian Commercial Law                        |
| Agricultural Tenancies                                | Brooker's Immigration Law Handbook 2011          |
| Apil Guide To Accidents At Work                       | Civil Remedies In New Zealand                    |
| The Public Interest In Regulation                     | Company & Securities Law: Commentary & Materials |
| Borrie & Lowe: The Law Of Contempt                    | Disclosure                                       |
| Boundaries & Easements                                | Electronic Information & The Law                 |
| Bowstead & Reynolds On Agency                         | Macken's Law Of Employment                       |
| Buckley's: The Law Of Negligence & Nuisance           | Fleming's Law Of Torts                           |
| Carter-Ruck On Libel & Privacy                        | Guide To E Commerce Law In New Zealand           |
| Carver On Bills Of Lading: British Shipping Laws      | Jackson & Powell On Professional Liability       |



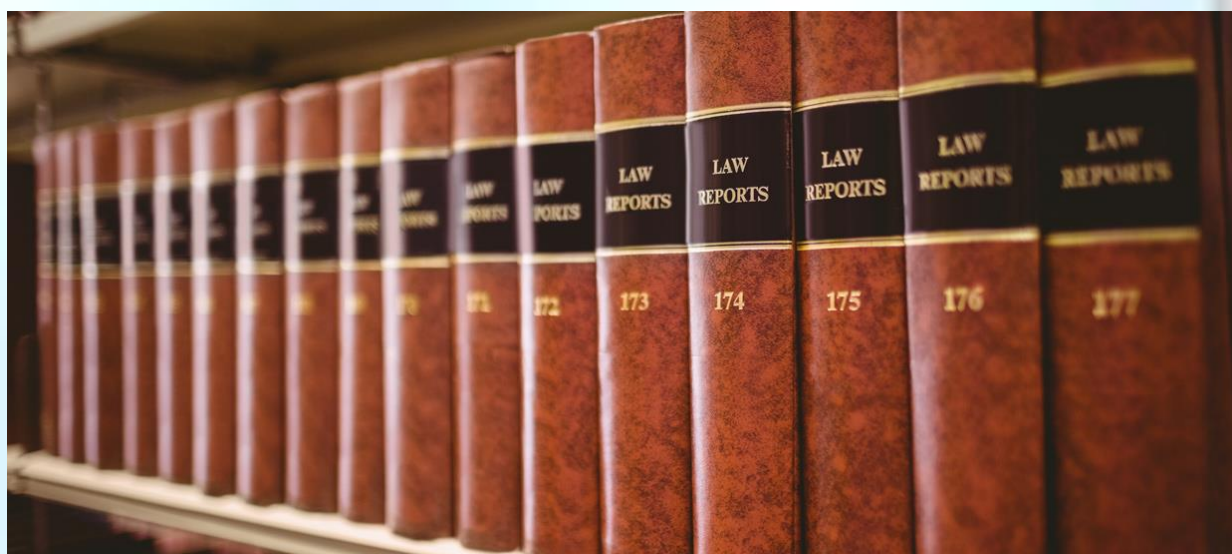
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|--|--|
| Chitty On Contracts 30th Ed: Volume 1 & 2                                  | James & Wells Intellectual Property Law In New Zealand |
| Writing Medico-Legal Reports In Civil Claims: An Essential Guide           | Keay's Insolvency: Personal & Corporate Law & Practice |
| Civil Evidence For Practitioners   | Legal Drafting In A Nutshell                           |
| College Of Law Lpc : Personal Injury & Clinical Negligence Litigation 2011 | Legal Reasoning  |
| Constitutional Law Of Canada   | Snell's Equity   |
| Prisoners' Rights Principles & Practice                                    | Terrell On The Law Of Patents                          |
| Dissenting Judgments In The Law  | Understanding Company Law                              |
| Electronic Evidence  | Winfield & Jolowicz On Tort                            |
| Employment Law & Practice  | Devil's Advocate                                       |
| Writing Medico-Legal Reports In Civil Claims: An Essential Guide           | Equitable Remedies                                     |

### 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 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 approved and allocated to the Office of the Attorney-General, Fiji Law Reform Commission and Civil Aviation Department in the year 2011 is as follows:

#### Office of the Attorney-General

|   | 2011 |
|---|------|
| 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    |

|   | 2011      |
|---|-----------|
| Attorney-General & Minister for Justice | 1         |
| Deputy Chief Law Draftsperson           | 1         |
| Principal Legal Officer                 | 6         |
| Senior Legal Officer                    | 9         |
| Legal Officer                           | 13        |
| Senior Librarian/PLL                    | -         |
| 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                       | 4         |
| Technical Officer                       |           |
| Senior Secretary                        | 2         |
| Secretary/Legal Assistant               | 7         |
| Clerical Officer                        | 8         |
| Steno Typist/Typist                     | 5         |
| Technical Assistant                     | 1         |
| Telephone Operator                      | 1         |
| <b>TOTAL</b>                            | <b>78</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>     |           |
| Chief Admin. Officer                    |           |
| Principal Admin. Officer                |           |
| Senior Admin. Officer                   |           |

|   | 2011       |
|---|------------|
| Attorney-General & Minister for Justice | 1          |
| Administrative Officer                  |            |
| Executive Officer                       |            |
| Clerical Officer                        |            |
| <b>TOTAL</b>                            |            |
|   |            |
| <b>SALARIED STAFF TOTAL</b>             | <b>93</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>     |            |
|   |            |
| Driver                                  |            |
| <b>WAGE EARNING STAFF TOTAL</b>         | <b>10</b>  |
|   |            |
| <b>GRAND TOTAL</b>                      | <b>103</b> |

Office of the Attorney-General Staff Establishment for the year 2011

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the year 2011

- **Staff Profile**

| Table Of Staff Profile : 2011 |                                |
|-------------------------------|--------------------------------|
| Post Processing Statistics    | No. of Staff Movements<br>2011 |
| Appointments                  | 14                             |
| Promotion                     | 0                              |
| Resignation                   | 8                              |
| Termination                   | 0                              |
| Transfer                      | 0                              |
| Retirement                    | 3                              |
| Renewal of Contract           | 1                              |

Table of Staff Movement for the years 2011



### 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 table presented below details training and developments that the staff were engaged in for the year 2011.

| Table Of Trainings & Developments : 2011 |  |
|--|--|
| Training                                 | Trainings attended by no. of staff<br>2011 |
| Local                                    | 1  |
| Overseas                                 | 33   |

Table of Trainings & Development for the year 2011





## Part 4: Accounts Performance Report

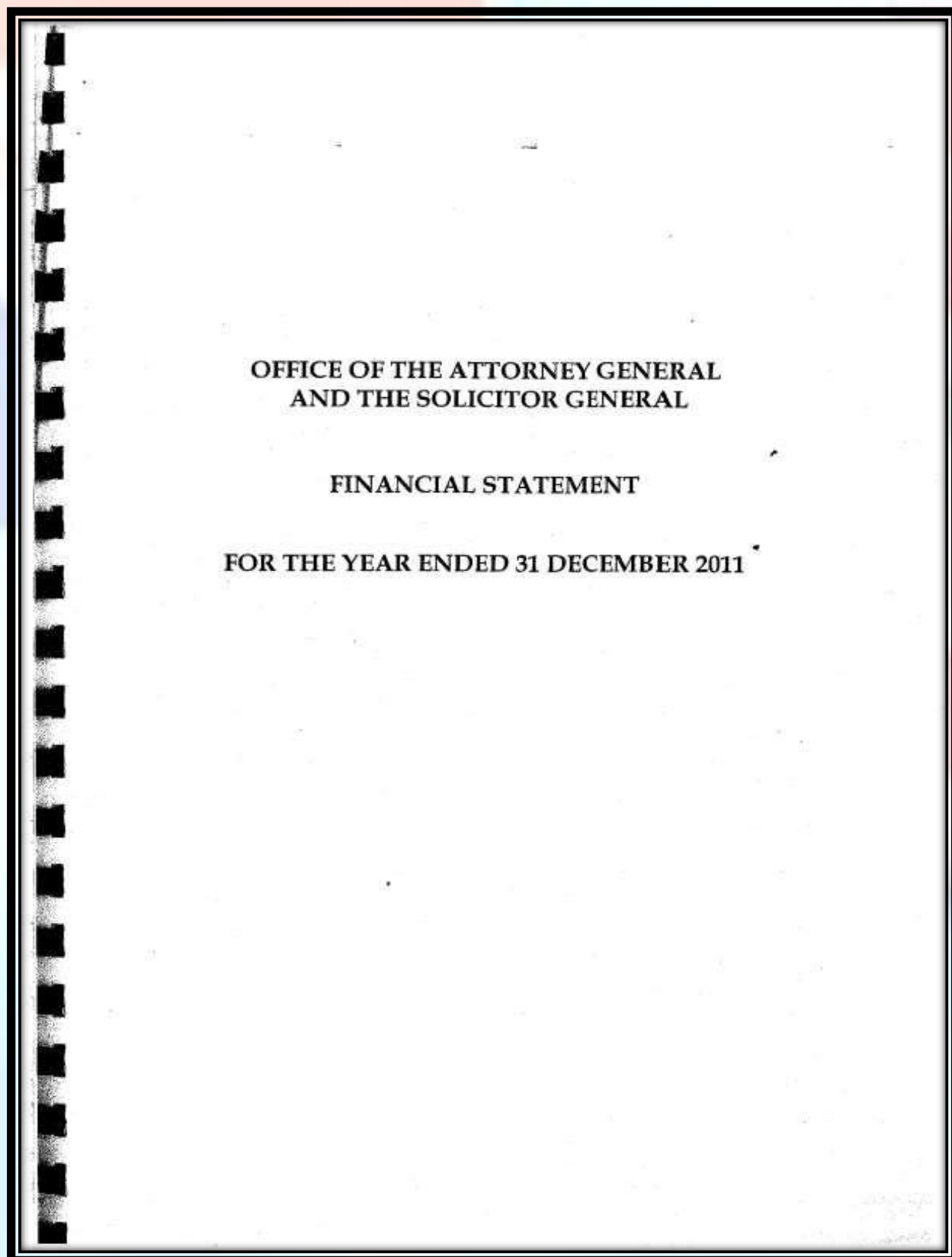
### A. Introduction

The core functions of the section for the year 2011 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 AND THE SOLICITOR GENERAL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2011

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OFFICE OF THE AUDITOR GENERAL

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Excellence in Public Sector Auditing

OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011

INDEPENDENT AUDIT REPORT

**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 Solicitor General for the year ended 31 December 2011, as set out on pages 6 to 11. The financial statements comprise the following:

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

The Office of the Attorney General and the Solicitor General is responsible for the preparation and presentation of the special purpose financial statements and the information contained therein.

My responsibility is to express an opinion on these special purpose financial statements based on my audit.

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 2004, 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 Solicitor General for the year ended 31 December 2011.

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

**Audit Opinion**

In my opinion:

- (a) 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 the Solicitor General for the year ended 31 December 2011.

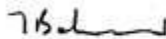


- (b) the financial statement gives the information required by the Financial Management Act 2001 in the manner so required.

Without qualifying the accounts, attention is drawn to the following matters:

- 1) The Statement of Losses (other than money) could not be substantiated as a Board of Survey was not carried out in 2011.
- 2) The FNPF and VAT reconciliations could not be reconciled to the accounts.

I have obtained all the information and explanations which, to the best of my knowledge and belief were necessary for the purpose of our audit.



Tevita Bolaravanua  
**AUDITOR GENERAL**

3 May 2012

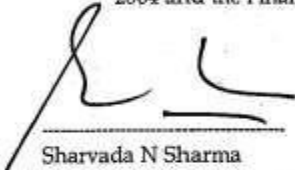




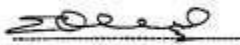
OFFICE OF THE ATTORNEY AND THE SOLICITOR GENERAL  
MANAGEMENT CERTIFICATE  
FOR THE YEAR ENDED 31 DECEMBER 2011

We certify that these financial statements:

- (a) Fairly reflect the financial operations and performance of the Office of the Attorney and the Solicitor General and its financial position for the year ended 31 December 2011; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and the Finance Instructions 2011.

  
Sharvada N Sharma  
Acting Solicitor General

Date: 03 MAY 2012

  
Elianah Mayah  
Principal Accounts Officer

Date: 3/5/2012

OFFICE OF THE ATTORNEY AND THE SOLICITOR GENERAL

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2011

|                                    | Notes | 2011<br>\$       | 2010<br>\$       |
|------------------------------------|-------|------------------|------------------|
| <b>RECEIPTS</b>                    |       |                  |                  |
| State Revenue                      |       |                  |                  |
| Hotel Licence                      | 3 (a) | 95,630           | 170,080          |
| Liquor Licence                     |       | 1,304            | ---              |
| Miscellaneous Fees                 |       | 4,985            | 3,945            |
| Other State Revenue                | 3 (b) | 25,237           | 169,858          |
| <b>Total State Revenue</b>         |       | <b>127,156</b>   | <b>343,883</b>   |
| Agency Revenue                     |       |                  |                  |
| Miscellaneous                      |       | 69,597           | 12,381           |
| <b>TOTAL REVENUE</b>               |       | <b>196,753</b>   | <b>356,364</b>   |
| <b>EXPENDITURE</b>                 |       |                  |                  |
| Operating Expenditure              |       |                  |                  |
| Established Staff                  | 3 (c) | 2,066,495        | 2,121,167        |
| Unestablished Staff                | 3 (d) | 162,451          | 133,824          |
| Travel & Communication             |       | 125,343          | 105,468          |
| Maintenance & Operations           | 3 (e) | 260,394          | 174,253          |
| Purchase of Goods & Services       | 3 (f) | 700,549          | 368,039          |
| Operating Grants and Transfers     | 3 (g) | 804,220          | 602,424          |
| Special Expenditure                | 3 (h) | 606,231          | 637,486          |
| <b>Total Operating Expenditure</b> |       | <b>4,725,683</b> | <b>4,142,661</b> |
| Capital Expenditure                |       |                  |                  |
| Construction                       |       | ---              | ---              |
| Purchases                          |       | ---              | ---              |
| <b>Total Capital Expenditure</b>   |       | <b>---</b>       | <b>---</b>       |
| Value Added Tax                    |       | 287,340          | 176,306          |
| <b>TOTAL EXPENDITURE</b>           |       | <b>5,013,023</b> | <b>4,318,967</b> |

OFFICE OF THE ATTORNEY-GENERAL AND THE SOLICITOR GENERAL

APPROPRIATION STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2011

| SEG | Item                             | Budget<br>Estimate<br>\$ | Appropriation<br>Changes<br>\$ | Revised<br>Estimate<br>\$<br>a | Actual<br>Expenditure<br>\$<br>b | Carry-<br>Over<br>\$ | Lapsed<br>Appropriation<br>\$<br>(a-b) |
|-----|----------------------------------|--------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------|--|
| 1   | Established Staff                | 2,786,199                | (53,700)                       | 2,732,499                      | 2,066,495                        | ---                  | 666,004                                |
| 2   | Unestablished Staff              | 111,450                  | 53,700                         | 165,150                        | 162,451                          | ---                  | 2,699                                  |
| 3   | Travel & Communication           | 128,600                  | ---                            | 128,600                        | 125,343                          | ---                  | 3,257                                  |
| 4   | Maintenance & Operations         | 206,500                  | 65,400                         | 271,900                        | 260,394                          | ---                  | 11,506                                 |
| 5   | Purchase of Goods & Services     | 1,622,673                | 30,200                         | 1,652,873                      | 700,549                          | ---                  | 952,324                                |
| 6   | Operating Grants & Transfers     | 805,400                  | ---                            | 805,400                        | 804,220                          | ---                  | 1,180                                  |
| 7   | Special Expenditure              | 1,017,000                | (95,600)                       | 921,400                        | 606,231                          | ---                  | 315,169                                |
|     | <b>Total Operating Costs</b>     | <b>6,677,822</b>         | <b>---</b>                     | <b>6,677,822</b>               | <b>4,725,683</b>                 | <b>---</b>           | <b>1,952,139</b>                       |
|     | <b>Capital Expenditure</b>       |                          |                                |                                |                                  |                      |  |
| 8   | Construction                     | ---                      | ---                            | ---                            | ---                              | ---                  | ---                                    |
| 9   | Purchases                        | ---                      | ---                            | ---                            | ---                              | ---                  | ---                                    |
| 10  | Grants & Transfers               | ---                      | ---                            | ---                            | ---                              | ---                  | ---                                    |
|     | <b>Total Capital Expenditure</b> | <b>---</b>               | <b>---</b>                     | <b>---</b>                     | <b>---</b>                       | <b>---</b>           | <b>---</b>                             |
| 13  | Value Added Tax                  | 446,200                  | ---                            | 446,200                        | 287,340                          | ---                  | 158,860                                |
|     | <b>TOTAL EXPENDITURE</b>         | <b>7,124,022</b>         | <b>---</b>                     | <b>7,124,022</b>               | <b>5,013,023</b>                 | <b>---</b>           | <b>2,110,999</b>                       |

Appropriation Movements

There was no redeployment of funds to or from the office Budget in 2011.

Other movements were as follows;

| Virement No. | From  | To    | Amount<br>\$ | Remarks                     |
|--------------|-------|-------|--------------|-----------------------------|
| OAG 1/11     | SEG 7 | SEG 4 | 15,000       | Approved by Department Head |
| OAG 2/11     | SEG 7 | SEG 4 | 25,000       | Approved by Department Head |
| OAG 3/11     | SEG 5 | SEG 5 | 2,550        | Approved by Department Head |
| OAG 4/11     | SEG 5 | SEG 4 | 10,000       | Approved by Department Head |
| OAG 5/11     | SEG 7 | SEG 5 | 26,000       | Approved by Department Head |
| OAG 6/11     | SEG 7 | SEG 5 | 22,600       | Approved by Department Head |
| OAG 7/11     | SEG 5 | SEG 5 | 7,400        | Approved by Department Head |
| OAG 8/11     | SEG 5 | SEG 5 | 2,100        | Approved by Department Head |
|              |       | SEG 4 | 2,000        | Approved by Department Head |
| OAG 9/11     | SEG 7 | SEG 4 | 7,000        | Approved by Department Head |
| OAG 10/11    | SEG 4 | SEG 4 | 2,700        | Approved by Department Head |
| OAG 11/11    | SEG 4 | SEG 4 | 3,700        | Approved by Department Head |
| OAG 12/11    | SEG 5 | SEG 4 | 6,400        | Approved by Department Head |
| OAG 13/11    | SEG 1 | SEG 2 | 53,700       | Approved by Department Head |

OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL  
STATEMENT OF LOSSES  
FOR THE YEAR ENDED 31 DECEMBER 2011

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**Loss of Money**

There was no Loss of money recorded for the year ended 31 December 2011.

**Loss (other than money)**

A staff lost a Lenovo G550 notebook costing \$2,313. The cost is being recovered through direct deductions from the officer's salary.

No Board of Survey was carried out for 2011.



**OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2011**

---

**NOTE 1: REPORTING ENTITY**

The Office of the Attorney General and the 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/Presentation**

In accordance with Government accounting policies, the financial statements of the Office the Attorney General and Solicitor General is prepared on 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 preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trade and Manufacturing Accounts.

**(b) Accounting for Value Added Tax (VAT)**

All income is inclusive of VAT while all expenses are VAT exclusive. 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 receipts and expenditure 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) Comparative Figures**

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current year amounts.

**(d) Revenue Recognition**

Revenue is recognised when actual cash are received by the Office.

OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)  
FOR THE YEAR ENDED 31 DECEMBER 2011

NOTE 3: SIGNIFICANT VARIATIONS

- (a) Hotel licence decreased by \$74,449.97 in 2011 compared to 2010 due to hotels closing up and hotels that have reduced the number of beds thus reducing the licence fees.
- (b) Other State Revenue decreased by \$144,621.22 in 2011 due to Office receiving money as Gaming Licence totalling over \$100,000 in respect of Casino in 2010 and not in 2011.
- (c) The gross salary paid from SEG 1 in 2011 reduced by \$54,672 compared to 2010 and this is due to officers resignations. In 2010, the average number of employees paid was 85 officers per pay. This reduced to an average of 81 in 2011 due to officers leaving the Ministry for outside employment.
- (d) The increase in the gross wages paid out from SEG 2 in 2011 by \$28,627 is due mainly to the increase in overtime hours paid to drivers engaged in driving the Minister. In 2011, three drivers were engaged on rotation basis to drive for the Minister and their total accumulated overtime payment was in excess of \$30,000 for the year.
- (e) Increase in Maintenance and Operations expenditure in 2011 by \$86,141 compared to 2010 is due to the increase in fuel cost, vehicle maintenance and power supply which all increased for the following reasons:
  - 1. the fluctuation of the fuel cost throughout the year;
  - 2. the age of the vehicles and heavy usage demand resulted in excessive repair and maintenance work done to keep the vehicles road worthy;
  - 3. the increase in the cost of power supply as the Office expanded and occupied two more floors of the building.
  - 4. the power charge for the lift is solely under the Office of the Attorney General since Foreign Affairs moved to a new location.
- (f) Purchase of Goods and Services increased by \$332,510 in 2011 mainly due to two new items created to cater for the purchase of office equipment and computers. Funds were vired from SEG 7 to meet these expenditures. In addition, funds were use from Litigation to pay for court awards cost.
- (g) Operating Grants and Transfers increased by \$201,796 in 2011 over 2010 and this could be attributed to the increase in the Grant for Legal Aid Commission by \$200,000 in 2011.
- (h) The increase in expenditure in Seg 7 by \$31,255 is attributed to the increase in expenditure in Revision of Law due to the following:
  - i) Law books were printed;
  - ii) A consultant was hired from England to 'Proof Read' the revised law.

OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)  
FOR THE YEAR ENDED 31 DECEMBER 2011

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**NOTE 4: OPERATING TRUST FUND ACCOUNT**

As at 31 December 2011, the Operating Trust Fund Account had a balance of \$516,833.71. This is mostly made up of PAYE arrears, Sundries and FNPF.

**NOTE 5: REVOLVING FUND ACCOUNT - MISCELLANEOUS**

As at 31 December 2011, the Office had a balance of \$167,930.06 in the RFA account. The amount is made up of accountable advances made to staffs, which are, yet to be cleared/retired as well as pending litigation costs that are yet to be paid to the plaintiff's.

**NOTE 6: DRAWINGS ACCOUNT**

At balance date, there were funds amounting to \$142,870.52 under Drawings Account. These monies relate to cheques written by the Department that have yet to be presented to the bank.

**NOTE 7: PROVISION FOR ANNUAL LEAVE**

At balance date, there were leave owing to staff amounting to approximately \$57,694.56. These have not been reflected in the accounts in accordance with the accounting policies adopted by the Office of the Attorney General and the Solicitor General.



OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL

DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2011

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

STATEMENT OF OUTPUT COSTS - PORTFOLIO LEADERSHIP, POLICY ADVICE AND SECRETARIAT SUPPORT

FOR THE YEAR ENDED 31 DECEMBER 2011

|                              | Notes | 2011<br>\$       | 2010<br>\$     |
|------------------------------|-------|------------------|----------------|
| <b>EXPENDITURE</b>           |       |                  |                |
| <b>Operating Costs</b>       |       |                  |                |
| Established Staff            |       | 516,624          | 530,290        |
| Unestablished Staff          |       | 40,613           | 33,456         |
| Travel & Communication       |       | 30,144           | 25,068         |
| Maintenance & Operations     |       | 65,098           | 43,563         |
| Purchase of Goods & Services |       | 98,160           | 17,332         |
| Operating Grants & Transfers |       | 119,883          | 89,980         |
| Special Expenditure          |       | 92,951           | 106,871        |
| <b>Total Operating Costs</b> |       | <u>963,473</u>   | <u>876,560</u> |
| <b>Capital Expenditure</b>   |       |                  |                |
| Construction                 |       | ---              | ---            |
| Purchases                    |       | ---              | ---            |
| Grants & Transfers           |       | ---              | ---            |
| <b>Total Capital Costs</b>   |       | <u>---</u>       | <u>---</u>     |
| Value Added Tax              |       | 71,835           | 44,077         |
| <b>TOTAL EXPENDITURE</b>     |       | <u>1,035,308</u> | <u>920,637</u> |

OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL

STATEMENT OF OUTPUT COSTS - PRODUCTIVE TRANSPARENT AND ACCOUNTABLE  
STATE INSTITUTIONS

FOR THE YEAR ENDED 31 DECEMBER 2011

|                                  | Notes | 2011<br>\$       | 2010<br>\$       |
|----------------------------------|-------|------------------|------------------|
| <b>EXPENDITURE</b>               |       |                  |                  |
| <b>Operating Costs</b>           |       |                  |                  |
| Established Staff                |       | 1,549,871        | 1,590,877        |
| Unestablished Staff              |       | 121,838          | 100,368          |
| Travel & Communication           |       | 95,199           | 80,400           |
| Maintenance & Operations         |       | 195,296          | 130,690          |
| Purchase of Goods & Services     |       | 602,389          | 320,706          |
| Operating Grants & Transfers     |       | 684,337          | 512,444          |
| Special Expenditure              |       | 513,280          | 530,614          |
| <b>Total Operating Costs</b>     |       | <u>3,762,210</u> | <u>3,266,099</u> |
| <b>Capital Expenditure</b>       |       |                  |                  |
| Construction                     |       | ---              | ---              |
| Purchases                        |       | ---              | ---              |
| Grants & Transfers               |       | ---              | ---              |
| <b>Total Capital Expenditure</b> |       | <u>---</u>       | <u>---</u>       |
| Value Added Tax                  |       | 215,505          | 132,230          |
| <b>TOTAL EXPENDITURE</b>         |       | <u>3,977,715</u> | <u>3,398,329</u> |