

2012 ANNUAL REPORT

OFFICE OF THE
ATTORNEY - GENERAL

PARLIAMENTARY PAPER NO. 85 OF
2024



Table of Contents

Introduction.....	3
Statement: Solicitor-General.....	4
Our Purpose.....	5
Our Vision	5
Our Mission	5
Our Values	5
Our Stakeholders	6
Organisation Structure.....	7
Part 1: Office Output Performance Report.....	8
A. Litigation.....	8
B. Legal Advice Services	9
C. Legislative Drafting Section	10
D. Boards, Committees & Commissions	11
I. Mercy Commission.....	11
II. Fiji Intellectual Property Office (FIPO).....	11
III. Hotels Licensing Board	12
IV. Central Liquor Board	13
V. Film Control Board.....	13
VI. Board of Legal Education	14
Part 2: Office of the Attorney-General Services Delivery Report.....	15
A. Law Revision.....	15
B. Law Reform	15
C. Attorney-General's Conference	16
D. Law Library	17
Part 3: Corporate Services Performance Report	20
A. Policy and Administration Unit.....	20
B. Staffing.....	20
C. Training and Development	23
Part 4: Accounts Performance Report	24
A. Introduction	24
B. Disclosures and Financial Compliance.....	25

Introduction

This Report covers the activities of the Office of the Attorney-General for the year 2012.

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 Fiji the Republic (**‘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.

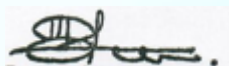
I am pleased to confirm that our financial statements have been thoroughly audited, reflecting our dedication to transparency and accountability. Through unwavering dedication and collaboration, we have achieved significant growth and impact.

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.

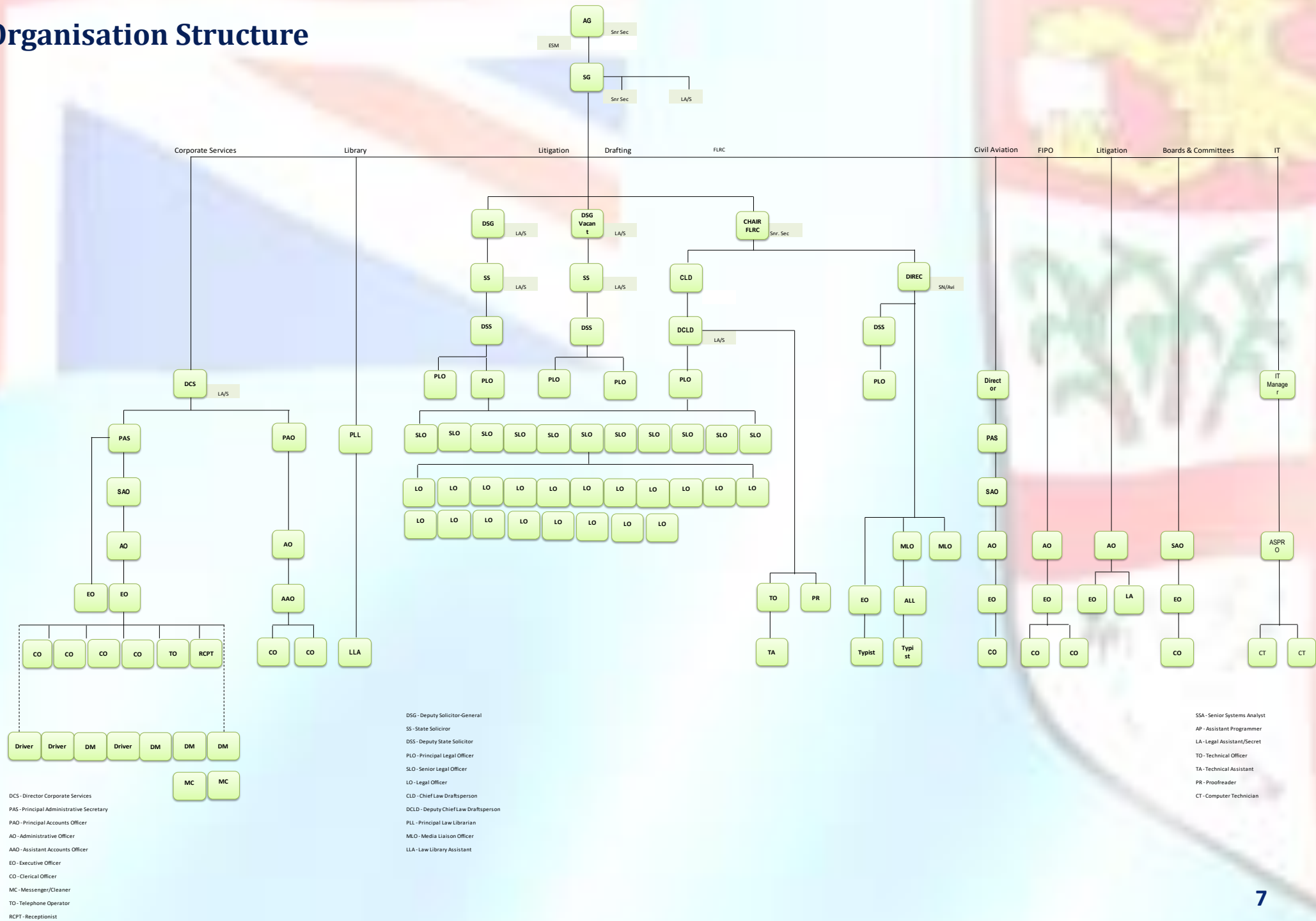
Our Stakeholders

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

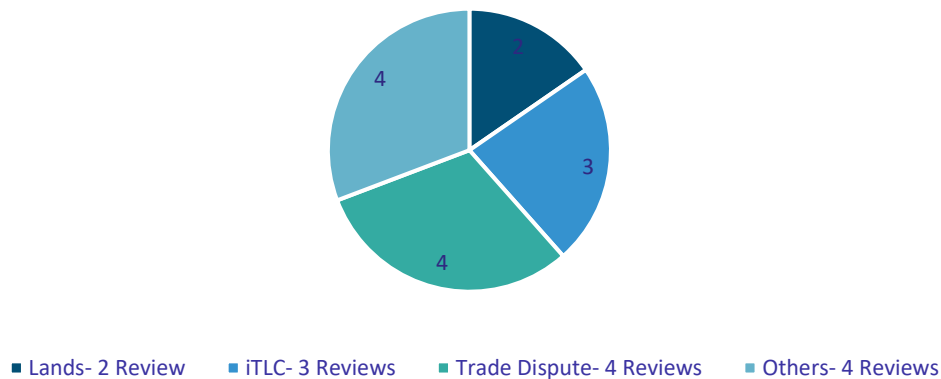
We are responsible for providing effective legal representation in litigation, providing specialized training and development in litigation and advocacy skills, educate, update and create awareness of the developments in law and to establish a litigation support service to assist professional officers.

The chart below shows the number of litigation cases and judicial reviews registered between 1 January 2012 to 31 December 2012



Total: 280 Cases
Chart of Litigation Cases for the year 2012

Details of Judicial Reviews- 2012



Total: 13 Judicial Reviews
Details of Judicial Reviews for the year 2012

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 2012 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.

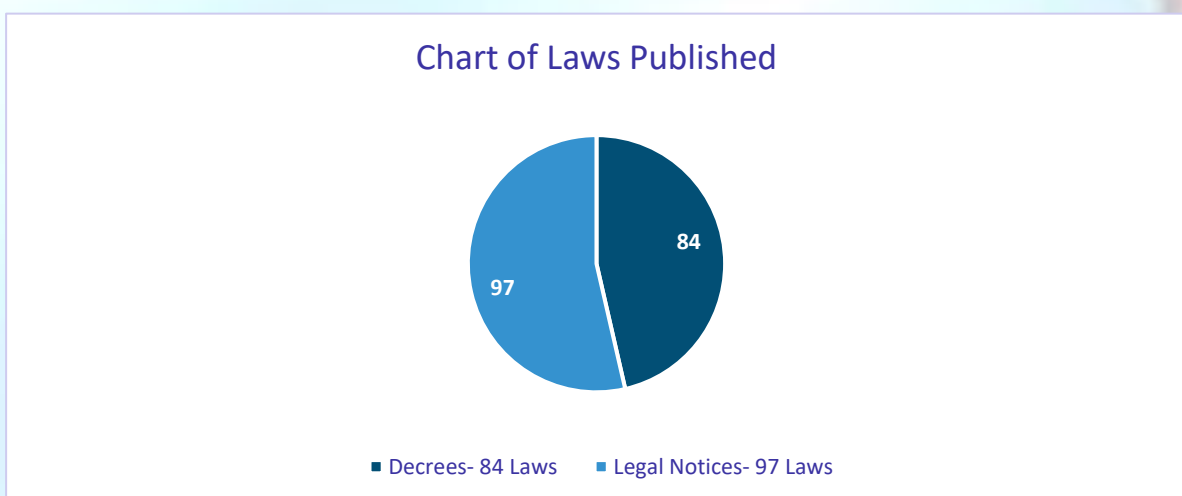
What We Do

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 2012:



List of Laws Drafted and Published for the year 2012

D. Boards, Committees & Commissions

I. Mercy Commission

▪ Grant of Mercy

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

Commission Members
Chairman - Hon AGMJ – Mr Aiyaz Sayed-Khaiyum
Member - Mrs Jane Ricketts

List of Commission Members Names

The Commission meetings were not held due to no appointment of its members.

II. Fiji Intellectual Property Office (FIPO)

▪ Copyright and related Statutory Obligations

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

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

Tribunal	Designation	Terms
Ms Marie Chan	Member	04.02.2008 – 03.02.2013

List of Copyright Tribunal Members Status for the year 2012

▪ Trade-Marks

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

	New	Endorsements
Total No.	941	1064

Total No. of Trade-mark Applications for the year 2012

- **Patent**

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

	New	Endorsements	Local	Overseas
Total No.	26	1	2	24

List of Registered Patents for the year 2012

Tabulated above is the total registration for both Patents and Trade-Marks for the year 2012.

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

III. **Hotels Licensing Board**

- **Hotel Licensing**

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

The following figure shows the number of hotel licences renewed in the year 2012.

Table Of Hotel Licences Granted: 2012		
Group	Location	No. of Renewal Licences
One	Levuka & Islands off Levuka	12
Two	Taveuni & Islands off Taveuni	32
Three	Savusavu & Islands off Savusavu	36
Four	Labasa & Islands off Labasa	10
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	42
Six	Nadi & Islands off Nadi	60
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	65
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	20
Nine	Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu	67
Ten	Kadavu Islands	10
Total		354

List of Hotel Licences Granted for the year 2012

The following figure shows the number of new hotel applications and licences were considered and granted between 1st January 2012 to 31st December 2012.

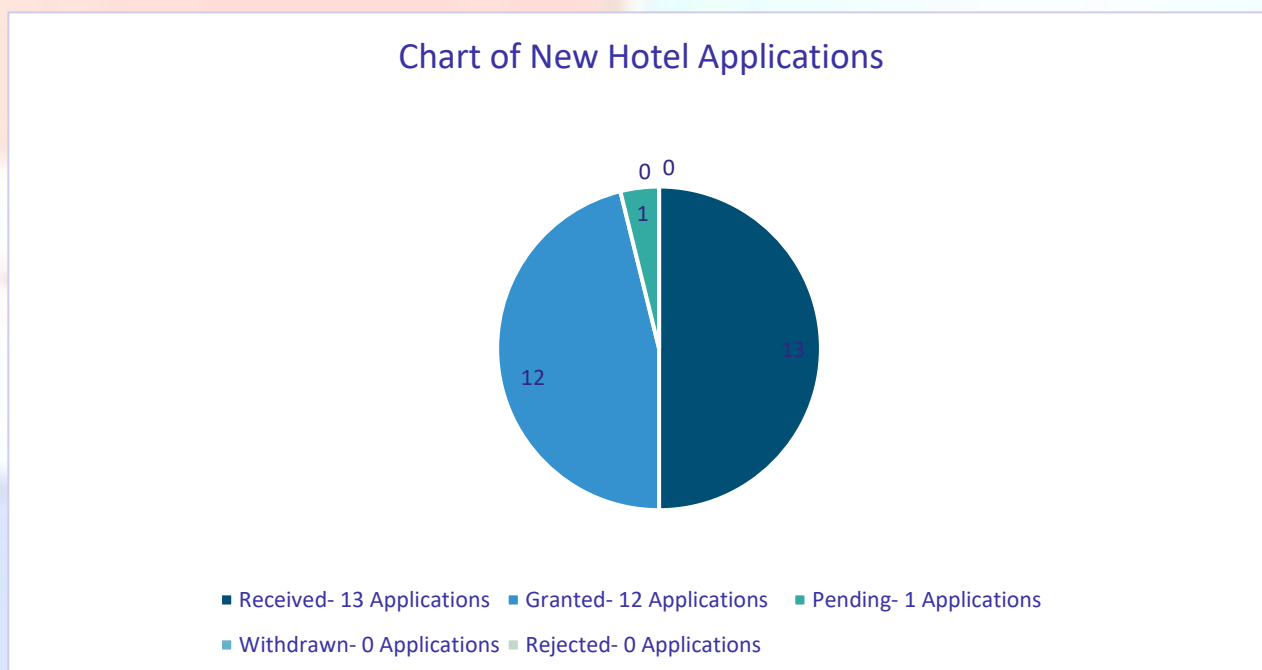


Chart of New Hotel Applications for the period 2012

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.

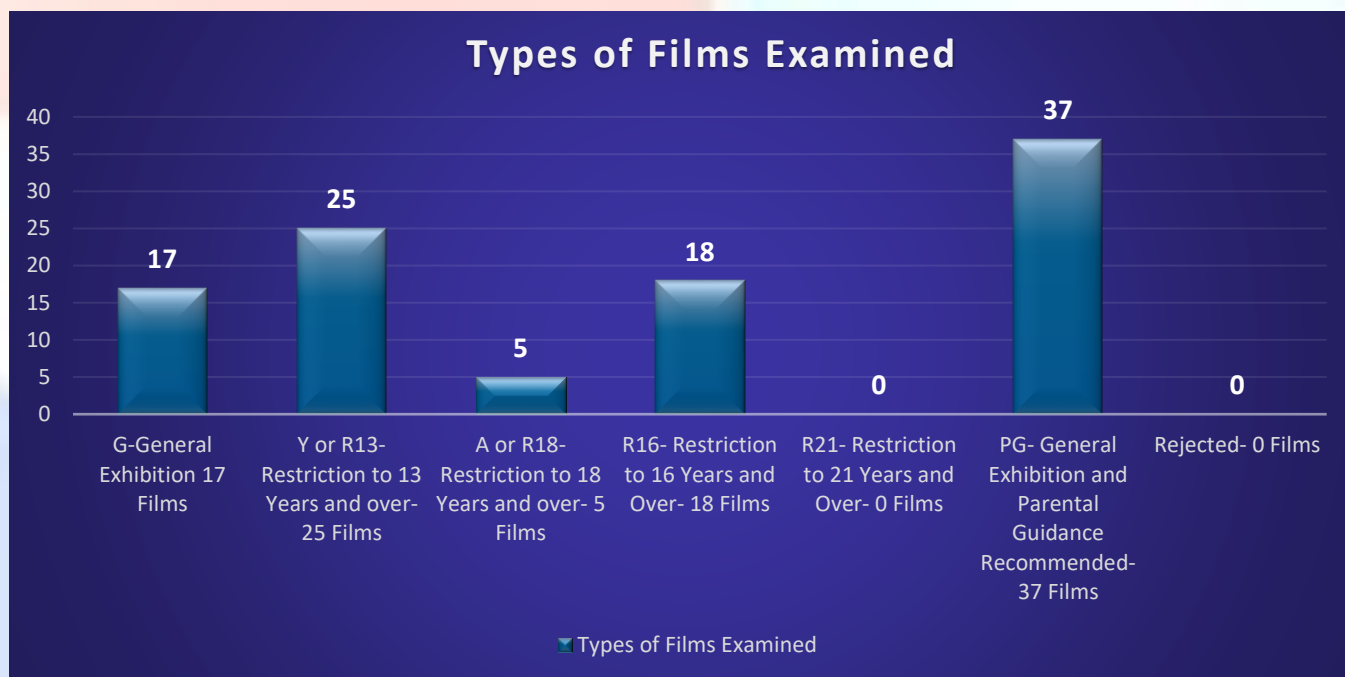
V. Film Control Board

▪ 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: 102 Films Censored
Total No. of films censored by ratings for the years 2012

VI. Board of Legal Education

▪ Legal Professional Education and Qualification

Established under the Legal Practitioners Act 2009, the Board of Legal Education is responsible for ensuring that the educational qualifications, both academic and practical, of persons wishing to be admitted to practice as legal practitioners in Fiji are of a high quality and sufficient to meet the needs of consumers of legal services in Fiji. The table shows applications considered by the Board from the University of the South Pacific, University of Fiji and Overseas graduates in the year 2012.

Table Of BLE Applications : 2012

Institution	No. of Applications Received	Granted	Pending
USP	55	55	0
University of Fiji	12	12	0
Overseas	34	30	4
Total	101	97	4

Total BLE applications considered for the year 2012

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.



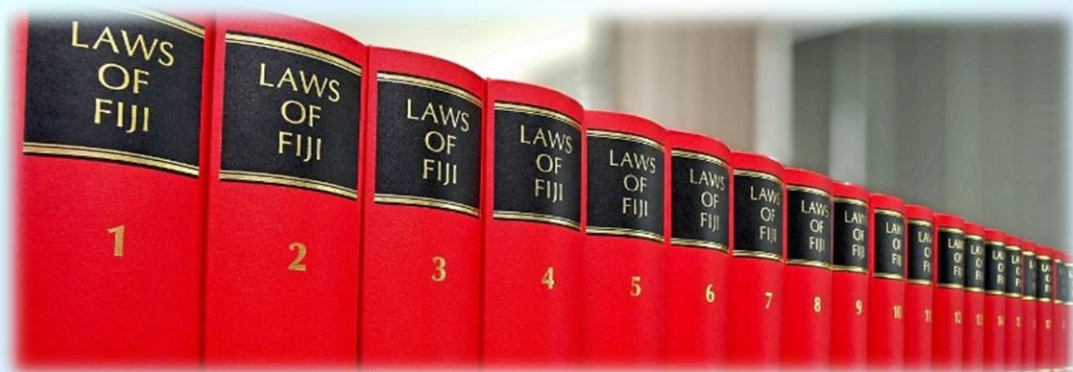
Library Committee

The Attorney General's Library Committee was chaired by the Solicitor-General and consisted of six members in 2012. 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 2012 was \$100,000 under SEG 5.

Focus for 2012

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 Principal Law 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 2012. 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

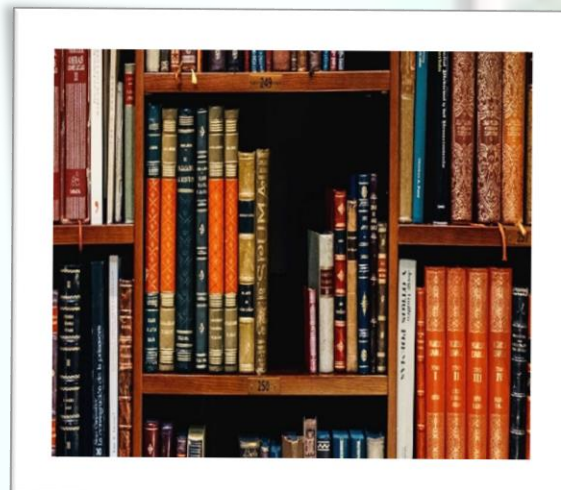
The law texts purchased from the year's budget were:

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 2010
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
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

	2012
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

	2012
Attorney-General & Minister for Justice	1
Deputy State Solicitor	3
Deputy Chief Law Draftsperson	1
Principal Legal Officer	6
Senior Legal Officer	9
Legal Officer	14
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
TOTAL	79
LAW REFORM COMMISSION	
Chairman	1
Director	1
Senior Legal Officer	1
Legal Officer	4
Librarian	1
Assistant Librarian	1
Senior Secretary	1
Secretary	1
Steno Typist/Typist	2
Executive Officer	1
Clerical Officer	1
TOTAL	15
DEPARTMENT OF CIVIL AVIATION	

	2012
Attorney-General & Minister for Justice	1
Chief Admin. Officer	
Principal Admin. Officer	
Senior Admin. Officer	
Administrative Officer	
Executive Officer	
Clerical Officer	
TOTAL	
SALARIED STAFF TOTAL	94
Driver	2
Driver/Messenger	2
Messenger Gr II	1
Messenger/Cleaner	2
	7
LAW REFORM COMMISSION	
Driver/Messenger	2
Messenger Grade II	1
DEPARTMENT OF CIVIL AVIATION	
Driver	
WAGE EARNING STAFF TOTAL	10
GRAND TOTAL	104

Office of the Attorney-General Staff Establishment for the year 2012

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the year 2012

- **Staff Profile**

Table Of Staff Profile : 2012	
Post Processing Statistics	No. of Staff Movements 2012
Appointments	15
Promotion	8
Resignation	3
Termination	0
Transfer	3
Retirement	2
Renewal of Contract	0

Table of Staff Movement for the year 2012

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 2012.

Table Of Trainings & Developments : 2012	
Training	Trainings attended by no. of staff 2012
Local	9
Overseas	22

Table of Trainings & Development for the year 2012

D. Capital Projects

The refurbishments of levels 6 and 8 of Suvavou House commenced in 2012.

The table below shows the reference projects and all costs incurred by levels.

Reference	Costs	Levels
WSC 61/2012	\$74,811.94 (VIP)	• Level 6 Main Library
WSC 223/12	\$315,259.58 (VIP)	• Level 8 Office Space

Part 4: Accounts Performance Report

A. Introduction

The core functions of the section for the year 2012 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;

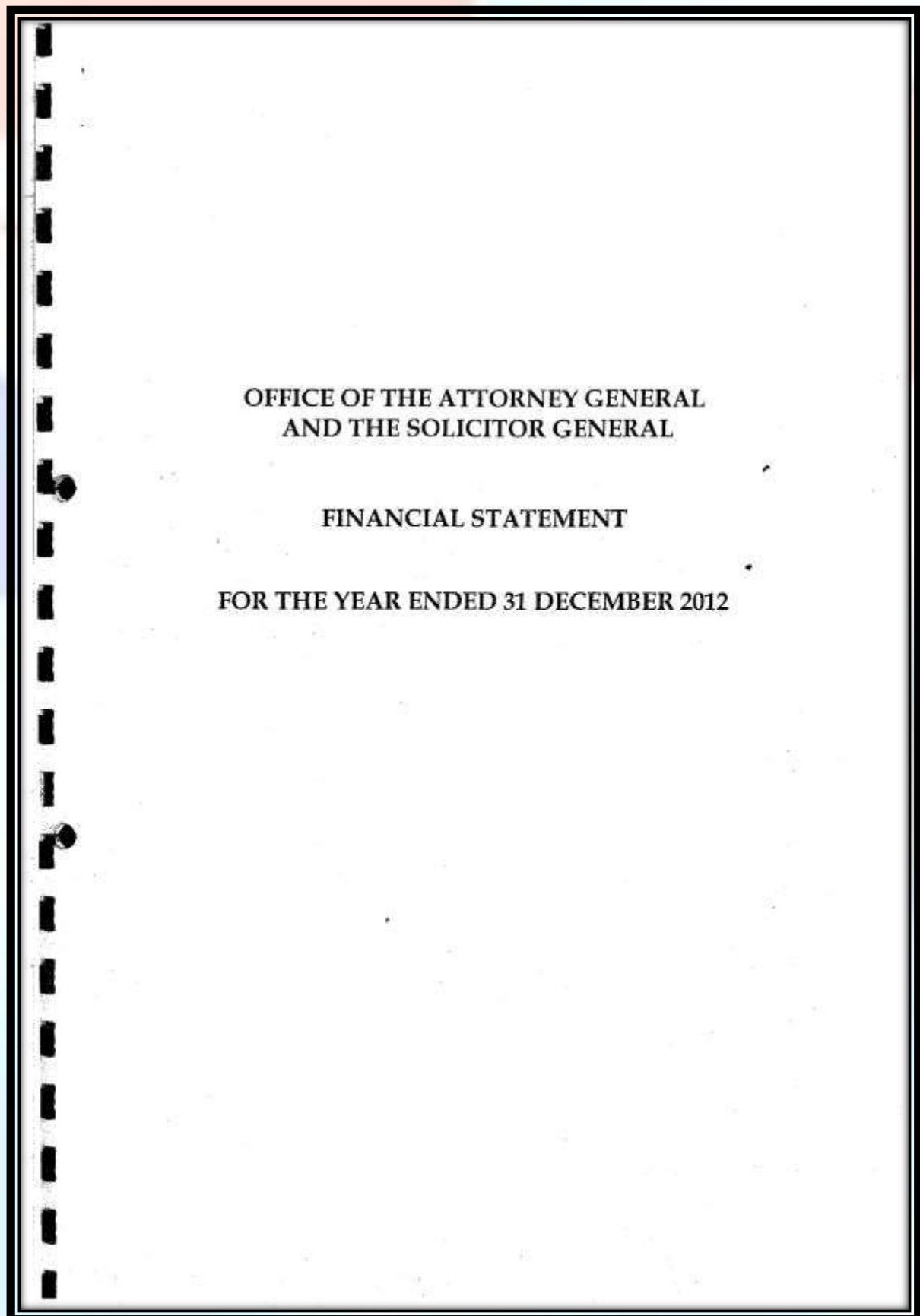


- Facilitate the payment of salaries and wages of all staff members making sure that each staff is paid at the correct level and from the right expenditure allocation;
- Facilitate changes to officers' salary and wages as approved by the Head of Department and other authorities;
- Facilitate the inter-departmental 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 vehement 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 2012

TABLE OF CONTENTS

INDEPENDENT AUDIT REPORT	3
MANAGEMENT CERTIFICATE.....	5
STATEMENT OF RECEIPTS AND EXPENDITURE	6
APPROPRIATION STATEMENT.....	7
STATEMENT OF LOSSES	9
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS	10



1st Floor, Ratu Sukuna House,
Mackay Street,
P. O. Box 2214,
Government Buildings,
Suva, Fiji Islands.

REPUBLIC OF FIJI
OFFICE OF THE AUDITOR GENERAL

Telephone: (679) 330 9032
Fax: (679) 330 3812
Email: info@auditorgeneral.gov.fj
Website: <http://www.oag.gov.fj>



Excellence in Public Sector Auditing

OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

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 2012, as set out on pages 6 to 12. 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 2012.

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

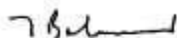
Audit Opinion

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 2012.

- (b) the financial statement gives the information required by the Financial Management Act 2004 in the manner so required.

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 Bolanavanua
AUDITOR GENERAL

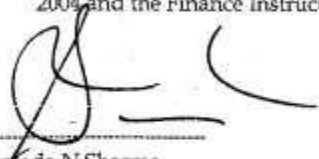
24 April 2013



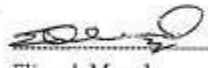
OFFICE OF THE ATTORNEY AND THE SOLICITOR GENERAL
MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 DECEMBER 2011

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 2012; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and the Finance Instructions 2010.


Sharada N Sharma
Acting Solicitor General

Date: 23/4/13


Elianah Mayah
Principal Accounts Officer

Date: 23/4/13

OFFICE OF THE ATTORNEY AND THE SOLICITOR GENERAL

STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2012

	Notes	2012 \$	2011 \$
RECEIPTS			
State Revenue			
Hotel Licence		138,441	95,630
Trademark and Patent Registration		41,847	---
Liquor Licence		3,913	1,304
Miscellaneous Fees		10,555	4,985
Other State Revenue		68,893	25,237
Total State Revenue		263,649	127,156
Agency Revenue			
Miscellaneous		9,015	69,597
TOTAL REVENUE	3(a)	272,664	196,753
EXPENDITURE			
Operating Expenditure			
Established Staff	3 (b)	1,996,200	2,066,495
Unestablished Staff	3 (c)	174,194	162,451
Travel & Communication	3 (d)	130,756	125,343
Maintenance & Operations	3 (e)	346,448	260,394
Purchase of Goods & Services	3 (f)	451,348	700,549
Operating Grants and Transfers	3 (g)	796,493	804,220
Special Expenditure	3 (h)	300,690	606,231
Total Operating Expenditure		4,196,129	4,725,683
Capital Expenditure			
Construction		223,813	---
Purchases		---	---
Total Capital Expenditure		223,813	---
Value Added Tax		209,501	287,340
TOTAL EXPENDITURE		4,629,443	5,013,023

OFFICE OF THE ATTORNEY-GENERAL AND THE SOLICITOR GENERAL

APPROPRIATION STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2012

SEG	Item	Budget Estimate \$	Appropriation Changes \$	Revised Estimate \$ a	Actual Expenditure \$ b	Carry- Over \$	Lapsed Appropriation \$ (a-b)
Operating Expenditure							
1	Established Staff	2,898,737	(52,800)	2,845,937	1,996,200	-	849,737
2	Unestablished Staff	124,393	52,800	177,193	174,194	-	2,999
3	Travel & Communication	135,700	14,000	149,700	130,756	-	18,944
4	Maintenance & Operations	236,500	122,200	358,700	346,448	-	12,252
5	Purchase of Goods & Services	1,431,673	(755,986)	675,687	451,348	-	224,339
6	Operating Grants & Transfers	805,400	-	805,400	796,493	-	8,907
7	Special Expenditure	1,017,000	(224,750)	792,250	300,690	-	491,560
	Total Operating Costs	6,649,403	(844,536)	5,804,867	4,196,129	-	1,608,738
Capital Expenditure							
8	Construction	-	244,536	244,536	223,813	-	20,723
9	Purchases	-	-	-	-	-	-
10	Grants & Transfers	-	-	-	-	-	-
	Total Capital Expenditure	-	244,536	244,536	223,813	-	20,723
13	Value Added Tax	423,100	(90,000)	333,100	209,501	-	123,599
	TOTAL EXPENDITURE	7,072,503	(690,000)	6,382,503	4,629,443	-	1,753,060

Appropriation Movements

In 2012, Cabinet approved the redeployment of \$690,000 from the Office Budget to other Ministries and Departments.

Other movements were as follows;

Virement No.	From	To	Amount \$	Remarks
OAG 1/12	SEG 7	SEG 5	20,000	Approved by Department Head
OAG 2/12	SEG 7	SEG 5	26,500	Approved by Department Head
OAG 3/12	SEG 7	SEG 4	5,000	Approved by Department Head
OAG 4/12	SEG 7	SEG 4	5,000	Approved by Department Head
OAG 5/12	SEG 7	SEG 4	15,000	Approved by Department Head
OAG 6/12	SEG 5	SEG 4	18,000	Approved by Department Head
OAG 7/12	SEG 5	SEG 4	10,000	Approved by Department Head
OAG 8/12	SEG 7	SEG 4	48,000	Approved by Department Head
	SEG 7	SEG 3	14,000	
OAG 9/12	SEG 7	SEG 5	60,200	Approved by Department Head
	SEG 7	SEG 4	21,200	
OAG 10/12	SEG 5	SEG 8	65,100	Approved by Department Head

Virement No.	From	To	Amount \$	Remarks
OAG 11/12	SEG 7	SEG 5	9,850	Approved by Department Head
OAG 12/12	SEG 5	SEG 8	179,436	Approved by Department Head
OAG 13/12	SEG 5	SEG 3	9,500	Approved by Department Head
	SEG 4	SEG 4	6,400	
OAG 14/12	SEG 1	SEG 1	128,000	Approved by Ministry of Finance
	SEG 1	SEG 2	27,800	
OAG 15/12	SEG 1	SEG 2	25,000	Approved by Ministry of Finance

OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL

STATEMENT OF LOSSES

FOR THE YEAR ENDED 31 DECEMBER 2012

Loss of Money

There was Loss of money valued at \$5,677 which was recorded for the year ended 31 December 2012. The Loss has been recovered from the concerned officers.

Loss (other than money)

There was no loss of fixed asset recorded for the year 2012. However, following the Board of Survey conducted in 2012, the following items worth \$40,291 were written off as approved by the Permanent Secretary for Finance.

Department/Office	Item	Amount-\$	Remarks
Labasa	Various	9,098	Approved for write off by PS for Finance
Lautoka	Various	4,102	Approved for write off by PS for Finance
Suva	Various	27,091	Approved for write off by PS for Finance
Total		40,291	

OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

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 Generals 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 and 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) Total Revenue increased by \$75,911 or 39% in 2012 compared to 2011 due to increase in Trademark and Patent registration. Increase in Total Revenue was also attributed by increase in Hotel License.
- (b) The Established Staff costs decreased by \$70,295 or 3% in 2012 compared to 2011. This was mainly due to high staff turnover via resignation of Legal Officers.
- (c) The Government Wage Earners costs increased by \$11,743 or 7% compared in 2012 compared to 2011 due to increase in establishment of Government Wage Earners.
- (d) Travel and Communication costs increased by \$5,413 or 4% due to increase in travelling and communication cost.
- (e) Maintenance and Operations increase by \$86,054 or 33% in 2012 due to increases in fuel costs and electricity bills.
- (f) Purchase of Goods and Services decreased by \$249,201 or 36% in 2012 compared to 2011 due to decrease in expenditure relating to Litigation fees and Drafting of Law.
- (g) Operating Grant and Transfer relate to the grant given to Legal Aid Commission. The payment of grant to Legal Aid Commission has been consistent.
- (h) The Special Expenditure decreased by \$305,541 or 50% in 2012 compared to 2011. This was mainly due to decrease in the activities taken by the Fiji Law Reform Commission and Fiji Law Revision. This was due to lack of human resources to carry out the activities.
- (i) Capital Construction increased by \$223,813 or 100% in 2012 compared to 2011. This was due to renovations carried out for Level 6-8 at Suvayou House.

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 2012

NOTE 4: OPERATING TRUST FUND ACCOUNT

As at 31 December 2012, the Operating Trust Fund Account had a balance of \$564,714.80. 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 \$192,291 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 \$308,085 under Drawings Account. These monies relate to cheques written by the Department that have yet to be presented to the bank.