

# 2013 ANNUAL REPORT

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OFFICE OF THE  
ATTORNEY - GENERAL

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PARLIAMENTARY PAPER NO. 86 OF  
2024





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# Introduction

This Report covers the activities of the Office of the Attorney-General for the year 2013.

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.

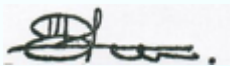
I am pleased to confirm that our financial statements have been thoroughly audited, reflecting our dedication to transparency and accountability. Through unwavering dedication and collaboration, we have achieved significant growth and impact.

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.



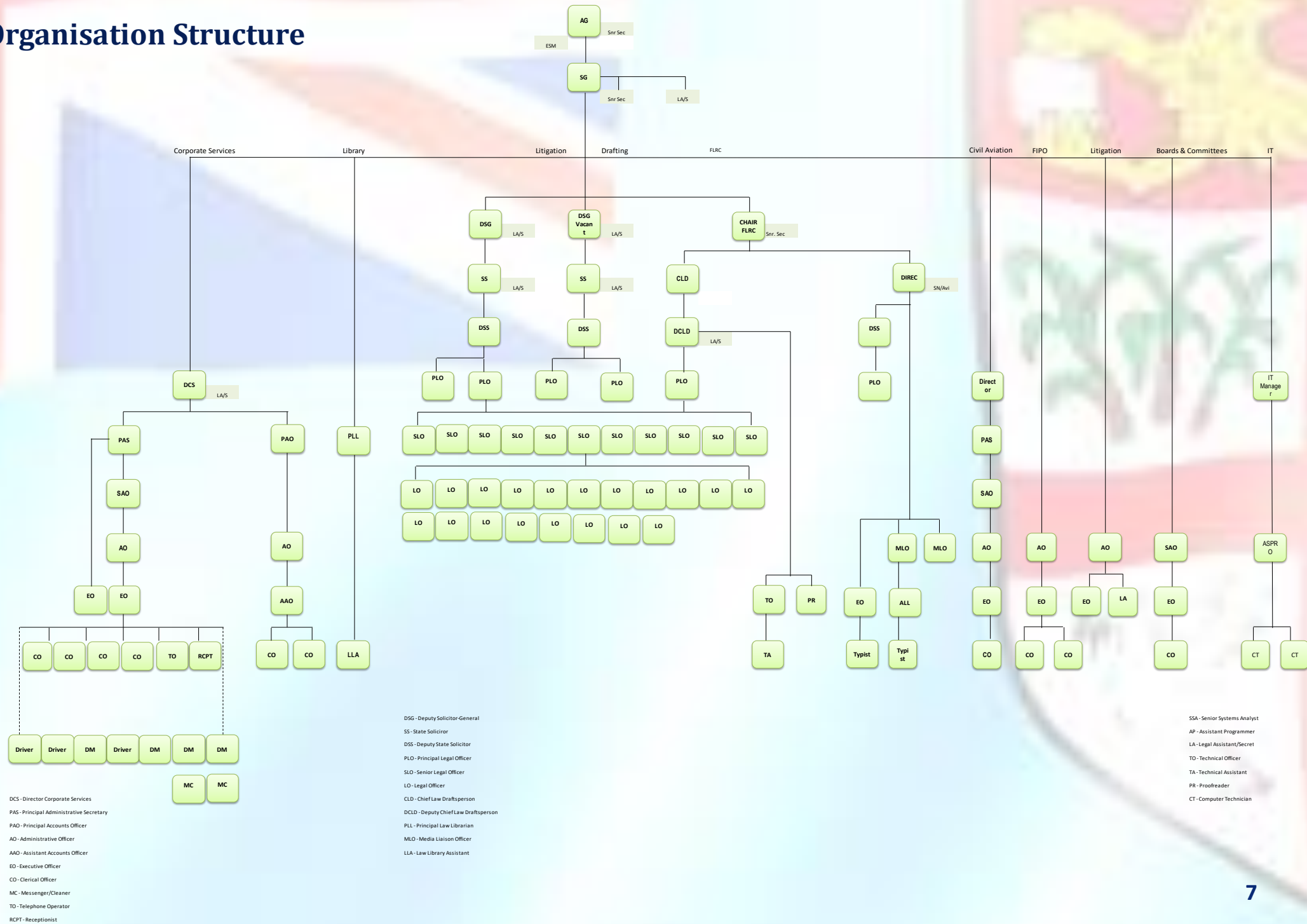
# Our Stakeholders

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

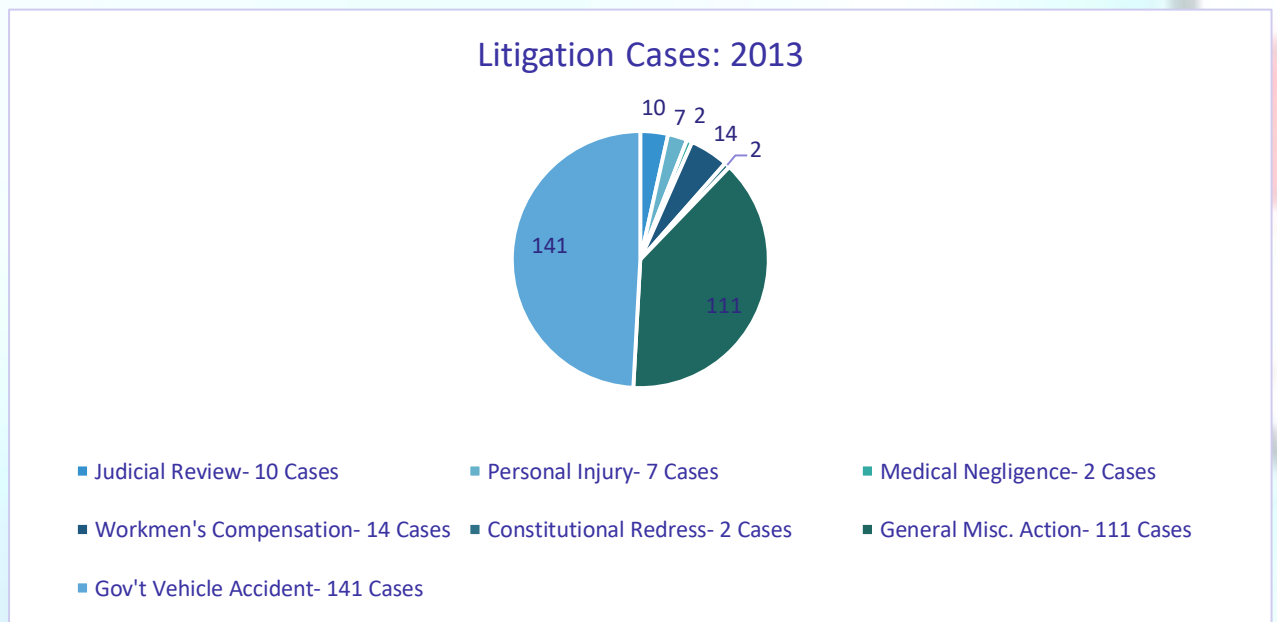
#### Our Vision

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.

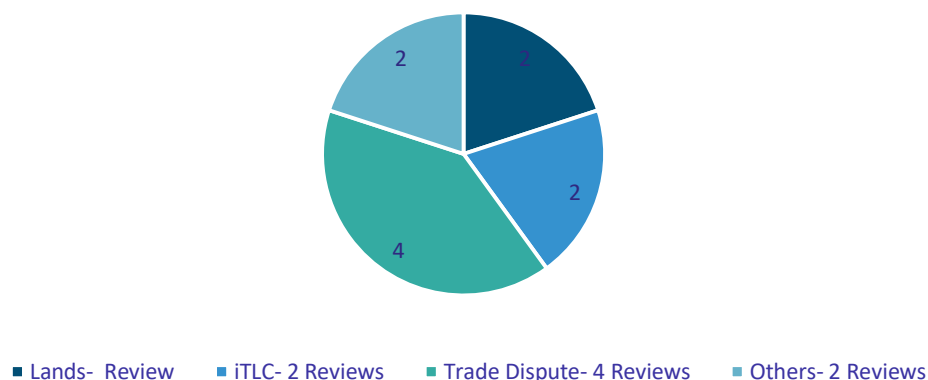
The chart below shows the number of litigation cases and judicial reviews registered between 1 January 2013 to 31 December 2013.



**Total: 287 Cases**  
**Chart of Litigation Cases for the year 2013**



### Details of Judicial Reviews- 2013



**Total: 10 Judicial Reviews**  
**Details of Judicial Reviews for the year 2013**

## 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 2013 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.

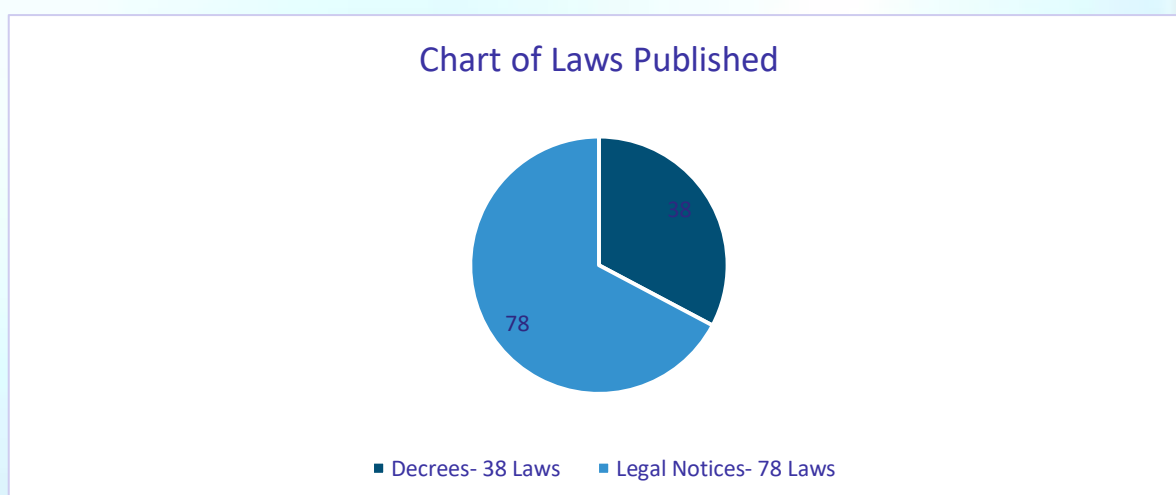
### What We Do

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 2013:



**List of Drafted & Gazetted Laws for the year 2013**

## 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

### 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

Tribunal Members Status for the year 2013

#### ▪ Trade-Marks

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

	New	Endorsements
Total No.	830	1084

Total No. of Trade-mark Applications for the year 2013

#### ▪ Patent

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

	New	Endorsements	Local	Overseas
Total No.	26	26	3	23

List of Registered Patents for the year 2013



Tabulated above is the total registration for both Patents and Trade-Marks for the year 2013.

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

### III. Hotels Licensing Board

#### ▪ Hotel Licensing

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

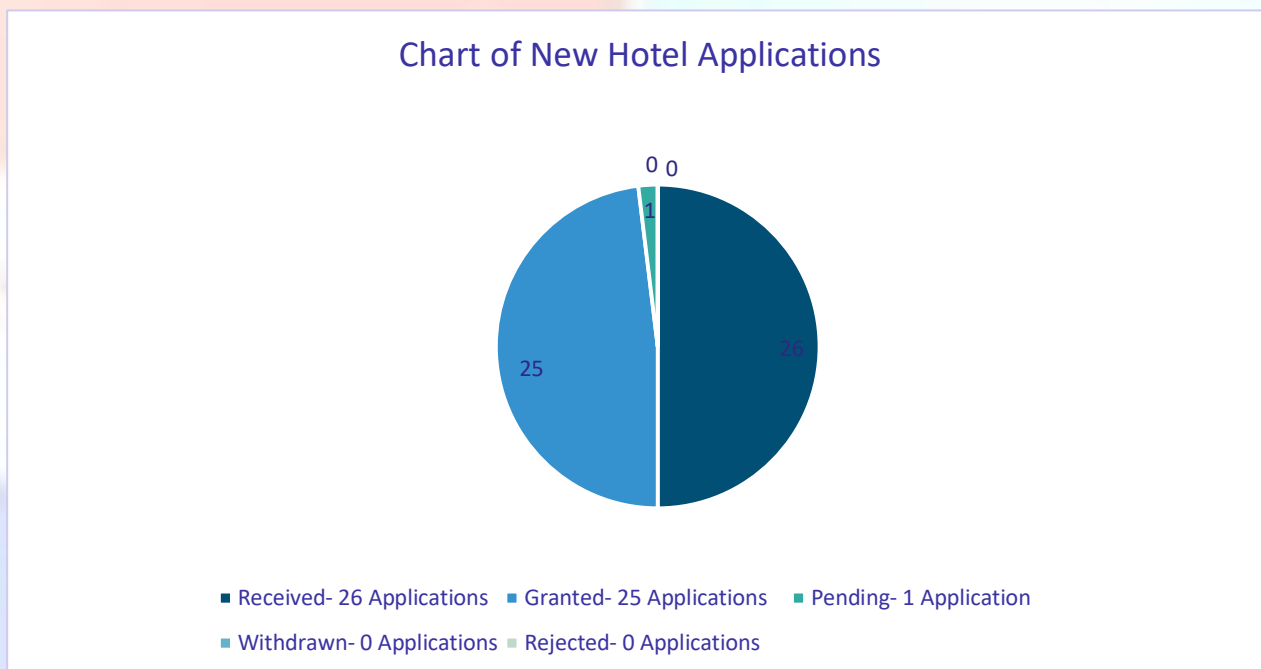
The following figure shows the number of hotel licences renewed in the year 2013.

Table Of Hotel Licences Granted: 2013		
Group	Location	No. of Renewal Licences
One	Levuka & Islands off Levuka	11
Two	Taveuni & Islands off Taveuni	33
Three	Savusavu & Islands off Savusavu	35
Four	Labasa & Islands off Labasa	10
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	45
Six	Nadi & Islands off Nadi	58
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	68
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	19
Nine	Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu	73
Ten	Kadavu Islands	10
Total		362

List of Hotel Licences Granted for the year 2013



The following figure shows the number of new hotel applications and licences were considered and granted between 1 January 2013 to 31st December 2013.



**Total- 26 Applications**  
**Chart of New Hotel Applications for the period 2013**

#### **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.

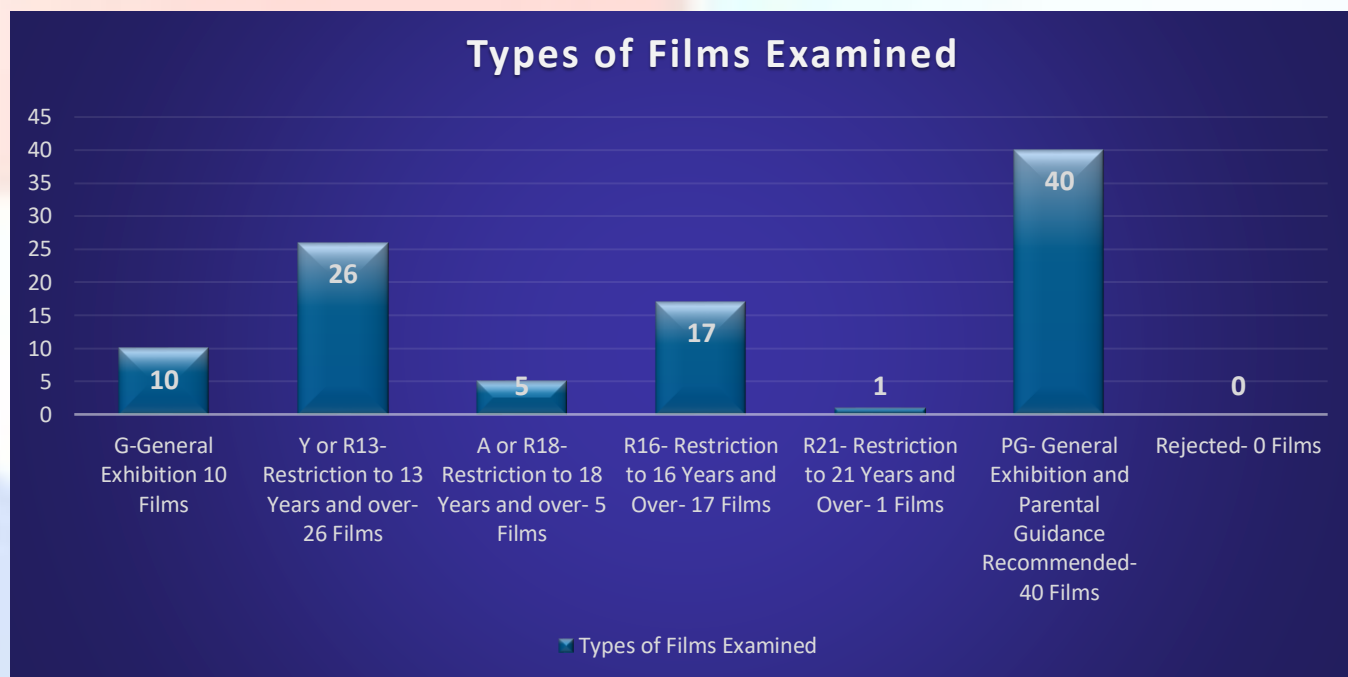
#### **V. Film Control Board**

##### **▪ 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 2013**

## 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 2013 to 31 December 2013.

Table Of BLE Applications : 2013			
Institution	No. of Applications Received	Granted	Pending
USP	24	24	0
University of Fiji	13	13	0
Overseas	27	27	0
<b>Total</b>	<b>64</b>	<b>64</b>	<b>0</b>

**Total BLE applications considered for the year 2013**



## **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 Solicitor General, Mr. Sharvada Sharma continued with the responsibility of the overall supervision for purchasing of law books and the updating of subscription to law reports and journals, as well as the general physical and policy development of the libraries. The total budget in 2013 was \$100,000 under SEG 5.

### **Focus for 2013**

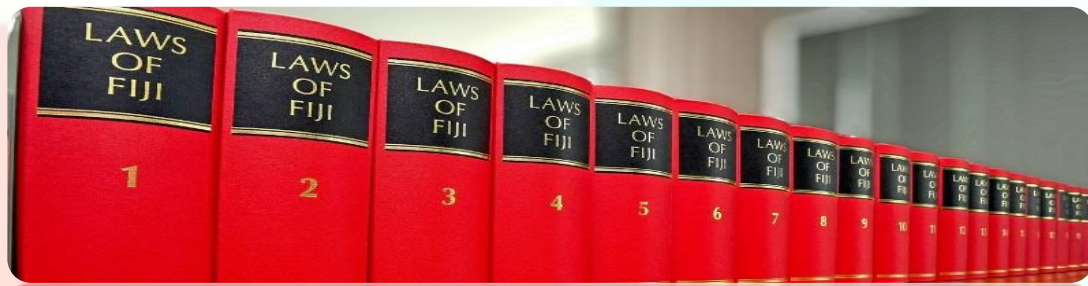
The main focus for the library this year was physical improvements to the Main Law Library. Due to the steadily increasing collection over the past few years, it became necessary to renovate and expand the library. The renovation included the following;

- expansion of the reading area for users
- increasing the number of study rooms from one to two
- creation of a lounge area for readers
- expansion of the library reception area
- construction of a library service counter
- expansion of the library storage and archives room

The increasing resource collection also brought concerns on the total weight of the books held on the sixth floor and the necessity to switch from wooden shelves to aluminum light weight book and display shelves. The old wooden shelves were relocated to wherever there was a need for it within the office such as the registry and store rooms.

The Law Librarian continued with his responsibilities of daily management and operation of the three libraries. He was assisted by the Law Library Assistant (Suva) carrying out tasks such as legal research, cataloging, binding, updating and indexing 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 2013. 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*

## Labasa and Lautoka Office Libraries

The Labasa and Lautoka Office libraries were each supplied with bound copies of the latest High Court, Fiji Court of Appeal and Supreme Court judgments. Also, libraries in those districts were supplied with 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 2013 is as follows:

#### Office of the Attorney-General

	2013
Attorney-General & Minister for Justice	1
Solicitor-General	1
Deputy Solicitor-General	2
Director Corporate Services	1
Executive Support Manager	
Principal Accounts Officer	1
Chief Law Draftsperson	1
State Solicitor	2
Deputy State Solicitor	3
Deputy Chief Law Draftsperson	1

	2013
Attorney-General & Minister for Justice	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	2
Accounts Officer	1
Administrative Officer	3
Assistant Accounts Officer	1
Executive Officer	4
Technical Officer	
Senior Secretary	2
Secretary/Legal Assistant	7
Clerical Officer	9
Steno Typist/Typist	5
Technical Assistant	1
Telephone Operator	1
<b>TOTAL</b>	<b>81</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	1
Principal Admin. Officer	1
Senior Admin. Officer	1
Administrative Officer	1
Executive Officer	1



	2013
Attorney-General & Minister for Justice	1
Clerical Officer	1
<b>TOTAL</b>	6
<b>SALARIED STAFF TOTAL</b>	<b>102</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	1
<b>WAGE EARNING STAFF TOTAL</b>	11
<b>GRAND TOTAL</b>	113

Office of the Attorney-General Staff Establishment for the year 2013

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the year 2013

- **Staff Profile**

Table Of Staff Profile : 2013	
Post Processing Statistics	No. of Staff Movements
	2013
Appointments	3
Promotion	3
Resignation	2
Termination	0
Transfer	0
Retirement	2
Renewal of Contract	1

Table of Staff Movement for the years 2013

### 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 : 2013	
Training	Trainings attended by no. of staff
	2013
Local	0
Overseas	33

Table of Trainings & Development for the year 2013

### D. Capital Projects

The refurbishment of level 9 of Suvavou House commenced in 2013.

The table below shows the reference project and all costs incurred for this level.

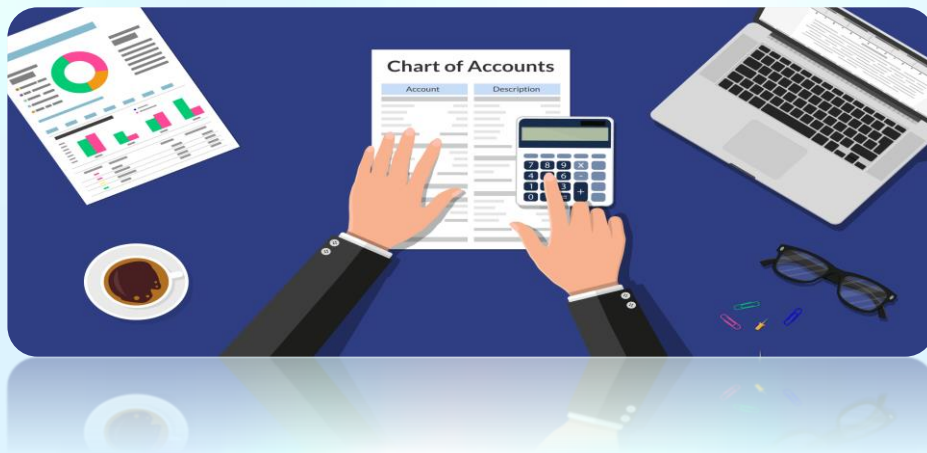
Reference	Costs	Levels
WSC 57/2013	\$508,975.40 (VIP)	<ul style="list-style-type: none"><li>• Level 9 Office Space</li><li>• Level 9 AG's Conference Room</li></ul>

## Part 4: Accounts Performance Report

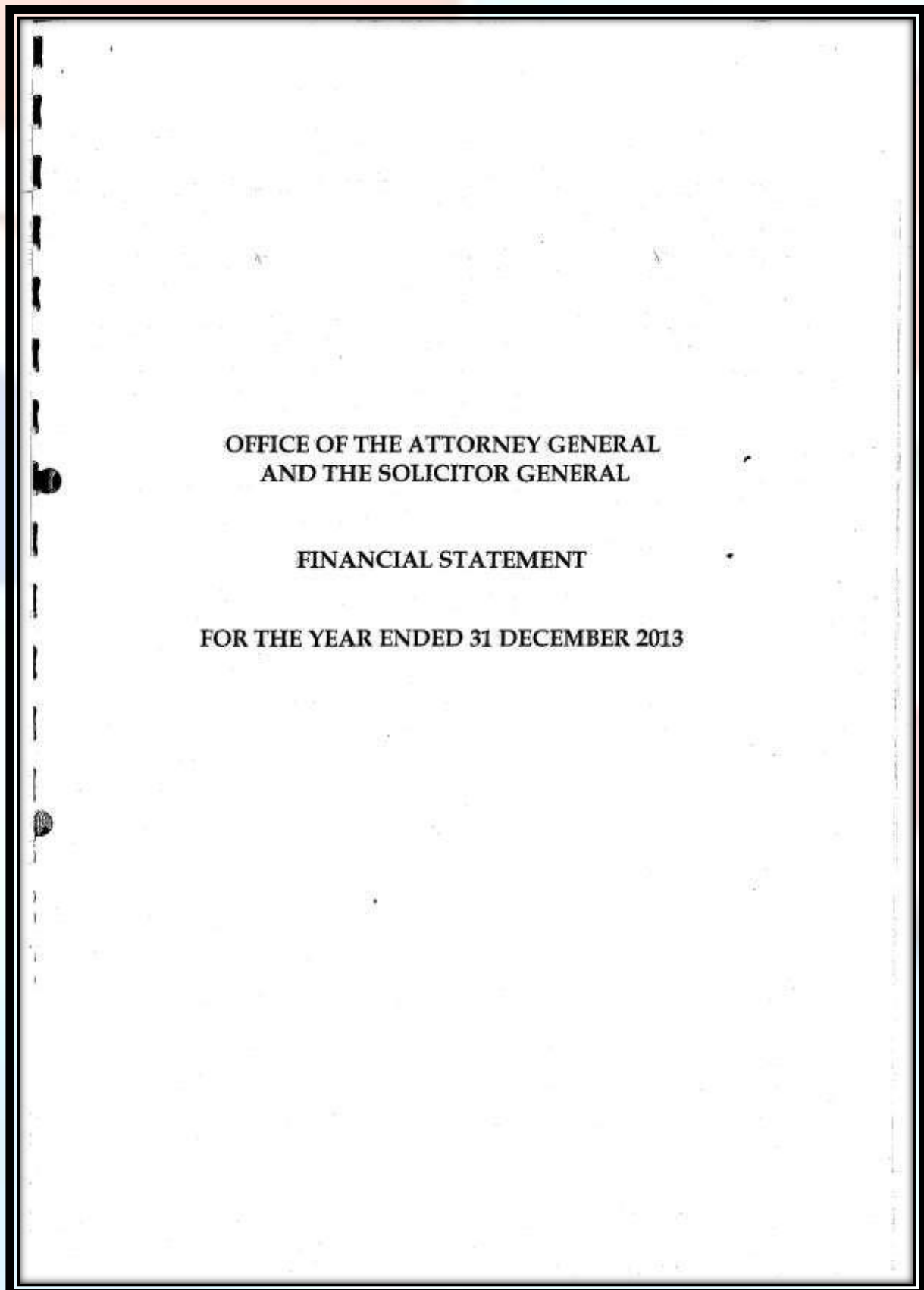
### A. Introduction

The core functions of the section for the year 2013 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 2013

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**OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013**

**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 2013, 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 2013.

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 2013.


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

Emphasis of matter

Without qualifying the opinion expressed above, attention is drawn to the following matters:

- Note 4 disclose that a sum of \$1million was transferred from the Elections Office for the consultation and printing of the 2013 Constitution. The \$1million is not charged to the Special Expenditure – SEG 7, hence understating 2013 expenditure by the same amount.
- The department did not reconcile the expenditure in the FMIS general ledger as no expenditure ledger was maintained. The department prepared its financial statements from the FMIS general ledger. As a result, I was not able to ascertain the accuracy of the amounts stated in the Statement of Receipts and Expenditure.

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

09 May 2014

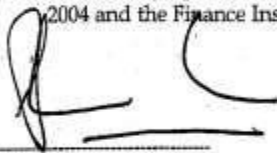
Suva, Fiji




OFFICE OF THE ATTORNEY AND THE SOLICITOR GENERAL  
MANAGEMENT CERTIFICATE  
FOR THE YEAR ENDED 31 DECEMBER 2013

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 2013; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and the Finance Instructions 2010.

  
Sharvada N Sharma  
Solicitor General

Date: 5/5/2014

  
Elianah Mayah  
Principal Accounts Officer

Date: 7/5/2014



OFFICE OF THE ATTORNEY AND THE SOLICITOR GENERAL

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	2013 \$	2012 \$
<b>RECEIPTS</b>			
<b>State Revenue</b>			
Hotel Licence		208,531	138,441
Trademark and Patent Registration		47,987	41,847
Liquor Licence		0	3,913
Miscellaneous Fees		6,636	10,555
Other State Revenue		84,775	68,893
<b>Total State Revenue</b>		<u>347,929</u>	<u>263,649</u>
<b>Agency Revenue</b>			*
Miscellaneous		17,935	9,015
<b>TOTAL REVENUE</b>	3(a)	<u>365,864</u>	<u>272,664</u>
<b>EXPENDITURE</b>			
<b>Operating Expenditure</b>			
Established Staff	3 (b)	2,017,037	1,996,200
Unestablished Staff	3 (c)	197,338	174,194
Travel & Communication	3 (d)	238,266	130,756
Maintenance & Operations	3 (e)	784,834	346,448
Purchase of Goods & Services	3 (f)	529,059	451,348
Operating Grants and Transfers	3 (g)	2,208,691	796,493
Special Expenditure	3 (h)	240,784	300,690
<b>Total Operating Expenditure</b>		<u>6,216,009</u>	<u>4,196,129</u>
<b>Capital Expenditure</b>			
Construction	3 (i)	394,387	223,813
Purchases	3 (j)	75,868	---
<b>Total Capital Expenditure</b>		<u>470,255</u>	<u>223,813</u>
<b>Value Added Tax</b>		326,613	209,501
<b>TOTAL EXPENDITURE</b>		<u>7,012,877</u>	<u>4,629,443</u>

OFFICE OF THE ATTORNEY-GENERAL AND THE SOLICITOR GENERAL

APPROPRIATION STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2013

SEG	Item	Budget Estimate \$	Appropriation Changes \$	Revised Estimate \$ a	Actual Expenditure \$ b	Carry- Over \$	Lapsed Appropriation \$ (a-b)
<b>Operating Expenditure</b>							
1	Established Staff	2,897,774	(79,400)	2,818,374	2,017,037	-	801,337
2	Unestablished Staff	131,189	79,400	210,589	197,338	-	13,251
3	Travel & Communication	135,700	102,735	238,433	238,266	-	167
4	Maintenance & Operations	268,500	542,248	810,748	784,834	-	25,914
5	Purchase of Goods & Services	1,551,673	(987,843)	563,830	529,059	-	34,771
6	Operating Grants & Transfers	2,305,400	(93,360)	2,212,040	2,208,691	-	3,349
7	Special Expenditure	997,000	(569,705)	427,295	240,784	-	186,511
	<b>Total Operating Costs</b>	<b>8,287,236</b>	<b>(1,005,927)</b>	<b>7,281,309</b>	<b>6,216,009</b>	<b>-</b>	<b>1,065,300</b>
<b>Capital Expenditure</b>							
8	Construction	-	397,501	397,501	394,387	-	3,114
9	Purchases	79,117	-	79,117	75,868	-	3,249
10	Grants & Transfers	-	-	-	-	-	-
	<b>Total Capital Expenditure</b>	<b>79,117</b>	<b>397,501</b>	<b>476,618</b>	<b>470,255</b>	<b>-</b>	<b>6,363</b>
13	Value Added Tax	454,800	(86,927)	367,873	326,613	-	41,260
	<b>TOTAL EXPENDITURE</b>	<b>8,821,153</b>	<b>(695,353)</b>	<b>8,125,800</b>	<b>7,012,877</b>	<b>-</b>	<b>1,112,923</b>

Appropriation Movements

In 2013, Cabinet approved the redeployment of \$695,353 from the Office Budget to other Ministries and Departments.

Details of funds redeployed to other Ministries and Departments in 2013 are as follows:

<u>From</u>	<u>To Head</u>	<u>Amount (\$)</u>
SEG 5	1 - Office of the President	332,421
SEG 5	2 - Public Service Commission	247,095
SEG 6	2 - Public Service Commission	28,910
SEG 13		86,927
<b>TOTAL</b>		<b>695,353</b>

OFFICE OF THE ATTORNEY-GENERAL AND THE SOLICITOR GENERAL

APPROPRIATION STATEMENT (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2013

Other movements were as follows:

Virement No.	From	To	Amount \$	Remarks
OAG 1/13	SEG 7	SEG 4	113,190	Approved by Department Head
OAG 2/13	SEG 7	SEG 4	119,655	Approved by Department Head
OAG 4/13	SEG 5	SEG 4	25,000	Approved by Department Head
OAG 5/13	SEG 5	SEG 8	259,825	Approved by Department Head
OAG 6/13	SEG 5	SEG 5	6,000	Approved by Department Head
OAG 8/13	SEG 5	SEG 8	137,675	Approved by Department Head
OAG 10/13	SEG 5	SEG 5	25,000	Approved by Department Head
	SEG 7	SEG 5	30,000	
OAG 11/13	SEG 7	SEG 3	16,100	Approved by Department Head
	SEG 7	SEG 4	39,100	
	SEG 7	SEG 5	35,000	
OAG 12/13	SEG 5	SEG 4	84,000	Approved by Department Head
OAG 13/13	SEG 7	SEG 4	39,300	Approved by Department Head
		SEG 5	80,710	
OAG 14/13	SEG 7	SEG 4	94,900	Approved by Department Head
OAG 18/13	SEG 5	SEG 3	16,833	Approved by Department Head
		SEG 4	26,053	
		SEG 5	47,014	
OAG 19/13	SEG 1	SEG 1	128,000	Approved by Ministry of Finance
	SEG 1	SEG 2	27,800	
OAG 20/13	SEG 6	SEG 3	69,450	Approved by Department Head
OAG 21/13	SEG 6	SEG 6	5,000	Approved by Department Head
OAG 22/13	SEG 7	SEG 4	1,750	Approved by Department Head
OAG 24/13	SEG 4	SEG 4	3,000	Approved by Department Head
		SEG 6	5,000	
OAG 25/13	SEG 4	SEG 3	350	Approved by Department Head
		SEG 4	2,800	
		SEG 5	350	

OFFICE OF THE ATTORNEY GENERAL AND THE SOLICITOR GENERAL

STATEMENT OF LOSSES  
FOR THE YEAR ENDED 31 DECEMBER 2013

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Loss of Money

There was no loss of money recorded for the year ended 31 December 2013.

Loss (other than money)

There was no loss of fixed asset recorded for the year 2013. However, following the Board of Survey conducted in April 2012, the following items worth \$13,519 were written off as approved by the Permanent Secretary for Finance in 2013.

Department/Office	Item	Amount \$	Remarks
Labasa	Various	9,417	Approved for write off by PS for Finance
Lautoka	Various	4,102	Approved for write off by PS for Finance
Total		13,519	



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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**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 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 2013

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NOTE 3: SIGNIFICANT VARIATIONS

- (a) Total Revenue increased by \$93,200 or 34% in 2013 compared to 2012 due to increase in Hotel License. Increase in total revenue was also attributed by increases in other license and registration of patents.
- (b) The Established Staff costs increased by \$20,837 or 1% in 2013 compared to 2012. This was mainly due to the increase in acting allowances.
- (c) The Government Wage Earners costs increased by \$23,144 or 13% in 2013 compared to 2012 due to increase in meal and other allowances.
- (d) Travel and Communication costs increased by \$107,510 or 82% in 2013 due to increase in travelling and communication cost.
- (e) Maintenance and Operations increased by \$438,386 or 127% in 2013 due to renovation works and purchase of furniture and equipment for Level 6, 8 & 9 at Suvavou House.
- (f) Purchase of Goods and Services increased by \$77,711 or 17% in 2013 due to renovation works and purchase of furniture and equipment for Level 6, 8 & 9 at Suvavou House.
- (g) Operating Grant and Transfer relate to the grant given to Legal Aid Commission and Media Industry Development Authority. The grant to Legal Aid Commission increased by \$1,211,181 in 2013. A grant of \$201,017 was given for the establishment of the Media Industry Development Authority.
- (h) The Special Expenditure decreased by \$59,906 or 20% in 2013 compared to 2012. This was mainly due to decrease in the activities taken by the Fiji Law Reform Commission.
- (i) Capital Construction increased by \$170,574 or 76% in 2013 due to renovation works carried out for Level 6, 8 & 9 at Suvavou House.
- (j) Capital Purchase increased by \$75,868 or 100% in 2013 due to the purchase and installation of a new telephone system.

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 2013

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**NOTE 4: OPERATING TRUST FUND ACCOUNT**

As at 31 December 2013, the Operating Trust Fund Account had a balance of \$831,957. This is mostly comprised of PAYE arrears, Sundries, VAT as well as pending litigation costs that are yet to be paid to the plaintiff's. A sum of \$1million was transferred from the Elections Office for the consultation and printing of the Constitution. This \$1million was not reflected in the 2013 expenditure for Office of the Attorney General.

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

As at 31 December 2013, the Office had a credit balance of \$830 in the Revolving Fund Account. The amount comprised mainly of dishonoured cheques.

**NOTE 6: DRAWINGS ACCOUNT**

At balance date, there were funds amounting to \$270,895 under Drawings Account. These monies relate to cheques written by the Department that have yet to be presented to the bank.