

# 2014 ANNUAL REPORT

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OFFICE OF THE  
ATTORNEY - GENERAL

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PARLIAMENTARY PAPER NO. 87 OF  
2024





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# Introduction

This Report covers the activities of the Office of the Attorney-General for the year 2014.

The Office of the Attorney-General is responsible for—

- providing independent legal advice to 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.

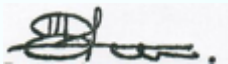
I am pleased to confirm that our financial statements have been thoroughly audited, reflecting our dedication to transparency and accountability. Through unwavering dedication and collaboration, we have achieved significant growth and impact.

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 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 enhances confidence for stability and growth for a peaceful and prosperous Fiji.

## Our Mission

To provide quality legal services to the Fijian Government and to facilitate access to law with an independent and professional legal service of high calibre.

## Our Values

The Values that we uphold are designed to achieve our Vision and Mission.

These values are derived from the Civil Service Act 1999 and the Legal Practitioners Act 2009, which include the following:

- Uphold Government's objective of peace, unity and prosperity
- Serve the country's interests with diligence and honesty
- Pursue public service that transcends self-interest and avoids conflict of interest
- Work cordially with professional colleagues to uphold the honour and integrity of the legal profession
- Uphold professional obligation as officers of the Court
- Maintain confidentiality, discipline and dedication
- Respect the rights and liberties of individuals
- Foster teamwork, courtesy and respect at workplace-*esprit de corps*
- Maintaining impartiality, transparency and accountability, and being apolitical
- Uphold the rule of law
- Maintain public confidence, earn and show respect and dignity to our clients, professional colleagues, and the judiciary, legal system and the public at large
- Protect public interest and be responsive to their needs



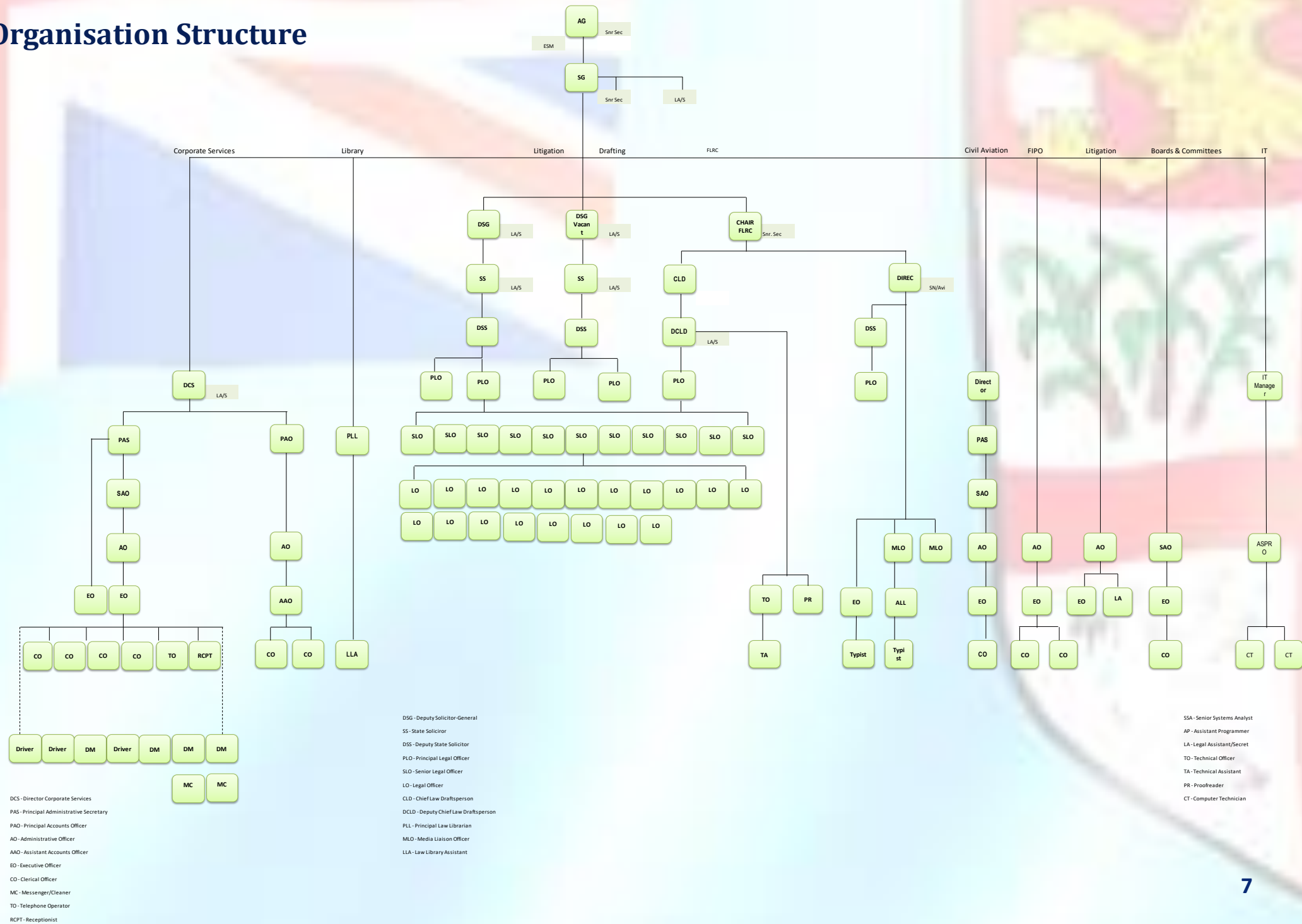
# Our Stakeholders

Our stakeholders include:

- the Parliament of the Republic of Fiji
- Cabinet
- Public Service Disciplinary Tribunal
- all Ministries and Departments
- the Private Sector
- Diplomatic Missions
- International Organisations
- Statutory Bodies
- the public at large



# Organisation Structure



## 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

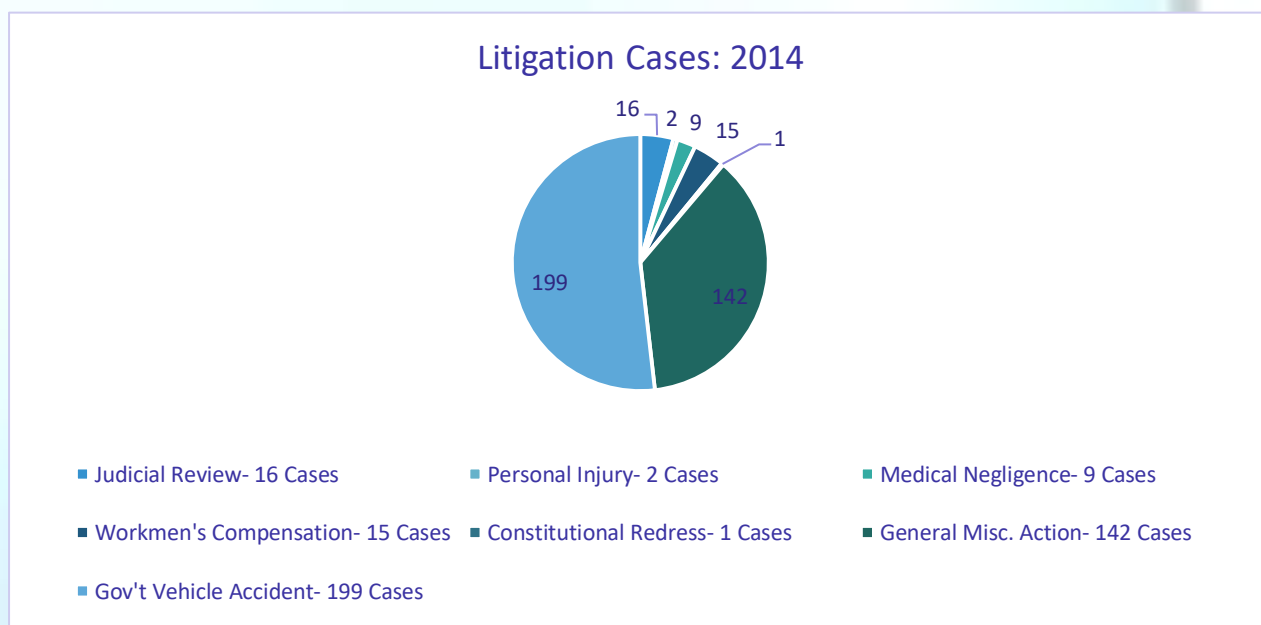
#### Our Vision

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.

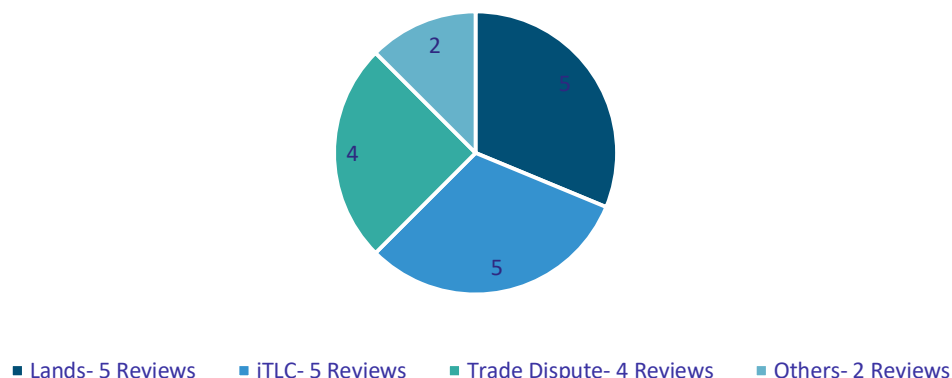
The chart below shows the number of litigation cases and judicial reviews registered between 1 January 2014 to 31 December 2014.



**Total: 287 Cases**  
**Chart of Litigation Cases for the year 2014**



### Details of Judicial Reviews- 2014



**Total: 10 Judicial Reviews**  
**Details of Judicial Reviews for the year 2014**

## 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 2014 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.



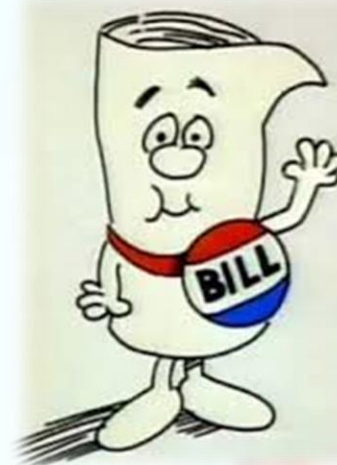
## C. Legislative Drafting Section

### 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

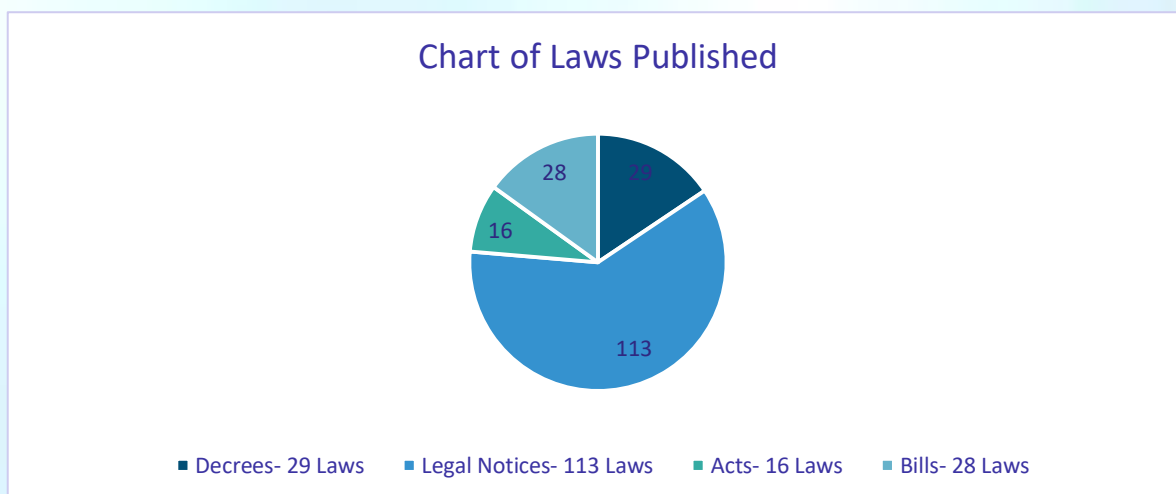
Our primary responsibility is to draft written laws including subsidiary laws to give effect to the Fijian Government's policy intention for legislative change. Subsidiary laws may include regulations, orders, by-laws, notices, declarations, rules, and delegations of power.



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;
- x) Facilitate and assist with public consultation on proposed laws.

The following chart shows Bills, Acts (Legislation) and Legal Notices which were drafted and published in the Gazette for the year 2014:



**List of Drafted Laws for the year 2014**

## 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 Name

### 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;

#### ▪ Trade-Marks

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

	New	Endorsements
Total No.	732	1,390

Total No. of Trade-mark Applications for the year 2014

#### ▪ Patent

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

	New	Endorsements	Local	Overseas
Total No.	18	3	1	17

List of Registered Patents for the year 2014

Tabulated above is the total registration for both Patents and Trade-Marks for the year 2014.



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.

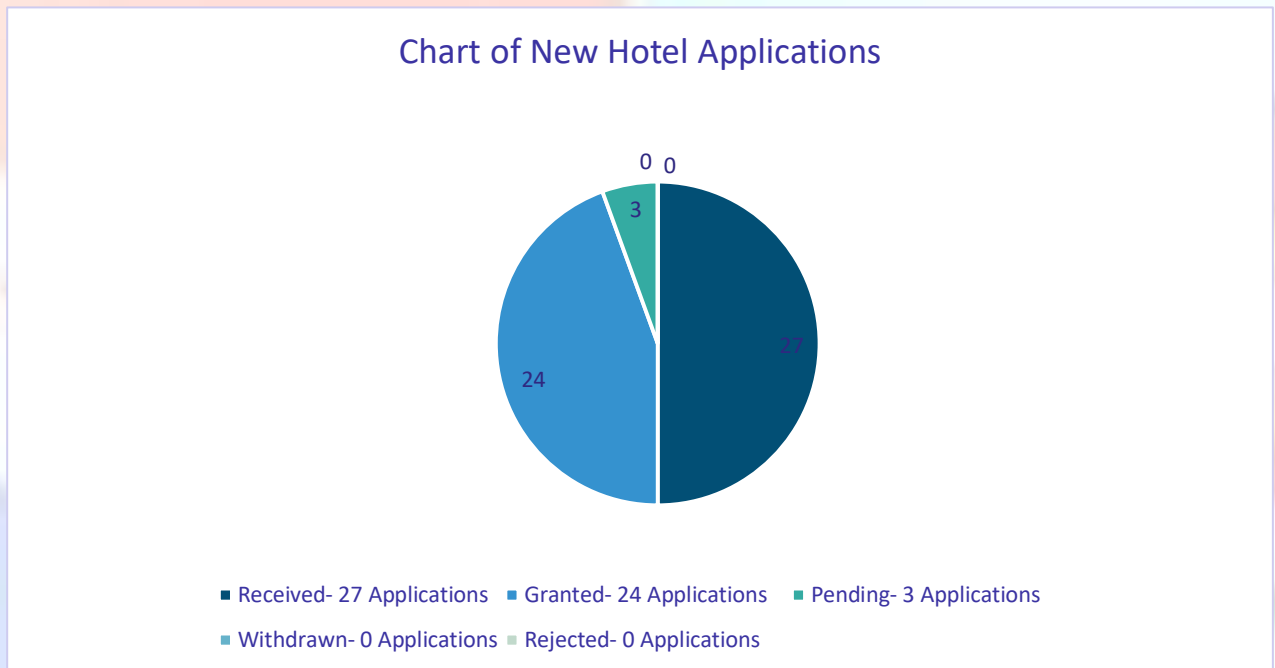
The following figure shows the number of hotel licences renewed in the year 2014.

Table Of Hotel Licences Granted: 2014		
Group	Location	No. of Renewal Licences
One	Levuka & Islands off Levuka	12
Two	Taveuni & Islands off Taveuni	36
Three	Savusavu & Islands off Savusavu	41
Four	Labasa & Islands off Labasa	10
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	41
Six	Nadi & Islands off Nadi	66
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	72
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	19
Nine	Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu	79
Ten	Kadavu Islands	10
<b>Total</b>		<b>386</b>

List of Hotel Licences Granted for the year 2014



The following figure shows the number of new hotel applications and licences were considered and granted between 1<sup>st</sup> January 2014 to 31<sup>st</sup> December 2014.



**Chart of New Hotel Applications for the period 2014**

#### **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.

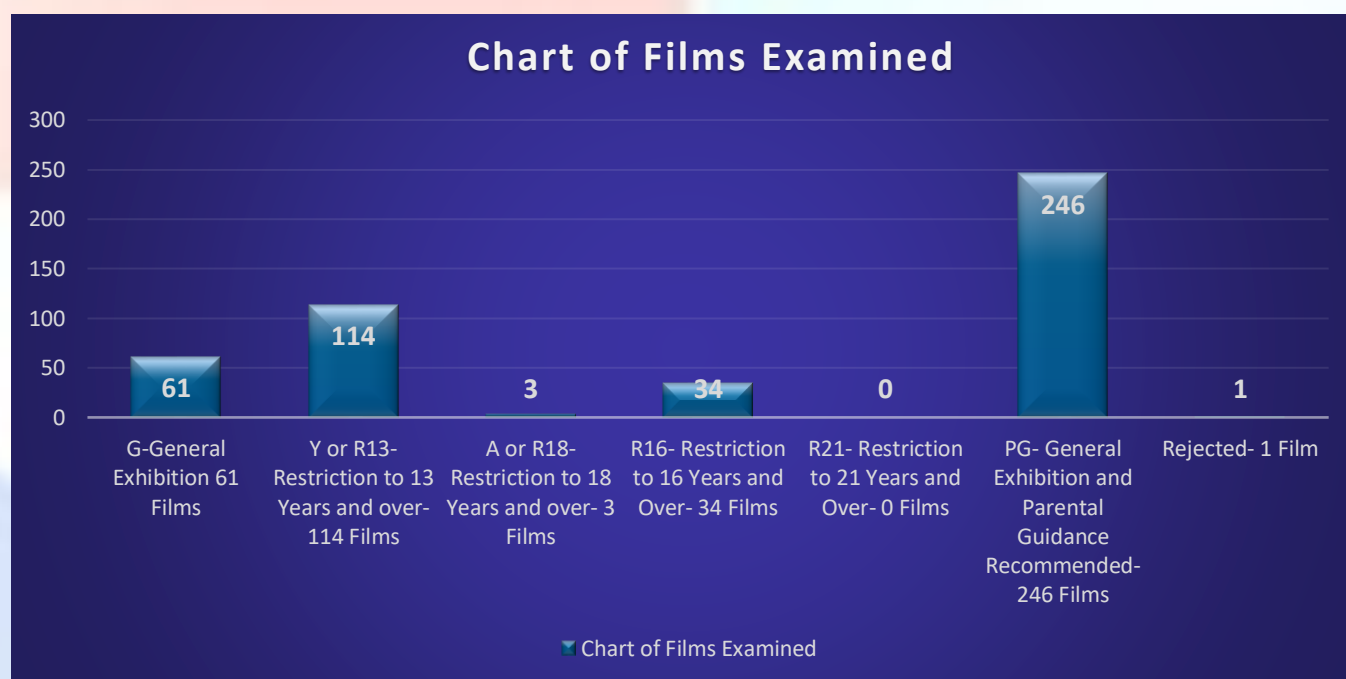
#### **V. Film Control Board**

- **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: 459 Films Censored**  
**Total No. of films censored by ratings for the years 2014**

## 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 2014 to 31 December 2014.

Table Of BLE Applications : 2014			
Institution	No. of Applications Received	Granted	Pending
USP	38	38	0
University of Fiji	12	12	0
Overseas	23	18	5
<b>Total</b>	<b>73</b>	<b>68</b>	<b>5</b>

Total BLE applications considered for the year 2014



## **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

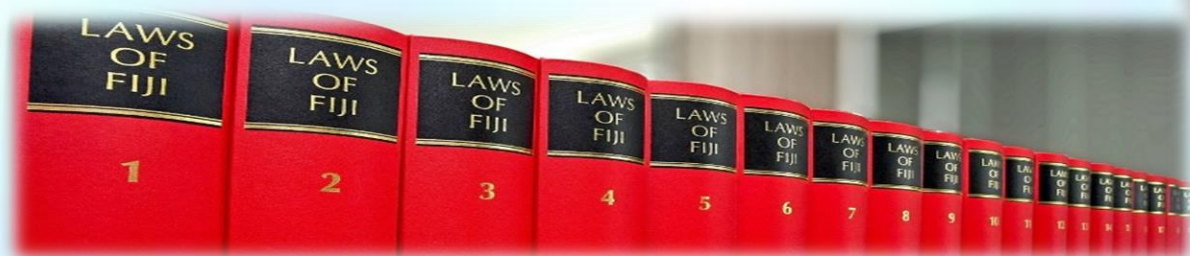
The Solicitor General, Mr Sharvada Sharma continued with the responsibility of the overall supervision for purchasing of law books and the updating of subscription to law reports and journals, as well as the general physical and policy development of the libraries. The total budget in 2014 was \$100,000 under SEG 5.

### Focus for 2014 and Major Project

The main focus for the library this year was to assist in the relocation and set up of the parliament library. The library was relocated from the parliament complex at Veiuto to the Government Buildings. The new parliament building is the original site of the parliament sittings following Fiji's independence in 1970. The assistance provided included the weeding of outdated or irrelevant library materials, the acquisition of new and modern furniture, book shelves and computer equipment.

Additionally, the assistance included upskilling of parliament library staff through training, mentoring and practical demonstrations on the cataloguing, archival and research methods required to boost the efficiency and effectiveness of library services.

The Principal Law Librarian continued with his responsibilities of daily management and operation of the three libraries. He was also assisted by the Law Library Assistant (Suva) and the Assistant Law Librarian (Lautoka) in 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 2014. 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) *Law Reports of the Commonwealth*
- (m) *Indian Supreme Court Cases*
- (n) *International Legal Materials*
- (o) *Australian Law Reports*
- (p) *Judicial Review Journal*
- (q) *Digest of Indian Supreme Court Cases*
- (r) *New Zealand Law Reports*

## 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.

## Staff Training

The Principal Law Librarian was invited in June to attend the Pacific Islands Law Libraries Conference (PILLC) in Samoa as part of the Fiji Law Librarians Interest Group team. The same was funded by the Australian Government and organised by the Attorney-General's Department from Canberra. It has been an ongoing initiative of AusAID and has been held every 2 years since 2009. The conference is an avenue whereby Law Librarians from Pacific Island countries are provided with training to enhance their skills in the area of legal research, Moys cataloging and administration of the Library. More than 20 participants including library managers and graduates in library science attended the conference from a total of 10 Pacific Island nations.

In addition to skills updating, the core aim of the conference was to move the Pacific Islands Law Library Community into the next phase of the project which was self-governance meaning the existence of the community with its own vision, mission and goals with elect office bearers from Pacific Island countries to oversee the strategic direction of the community. The process of appointing a President, Vice-President and Secretary of the PILLC was done by way of an election. The Principal Law Librarian was elected by majority vote to head the PILLC as the President and Fiji will now take the lead role in coordinating the Pacific libraries network and also in the shaping and developing of the Law Libraries in the Pacific Island nations with guidance provided by the state librarians from Australia

## 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 2014 is as follows:

#### Office of the Attorney-General

	2014
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

	2014
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	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	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



	2014
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 2014

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the year 2014

- **Staff Profile**

Table Of Staff Profile : 2014	
Post Processing Statistics	No. of Staff Movements
	2014
Appointments	6
Promotion	13
Resignation	3
Termination	0
Transfer	0
Retirement	0

Table of Staff Movement for the years 2014

### 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:



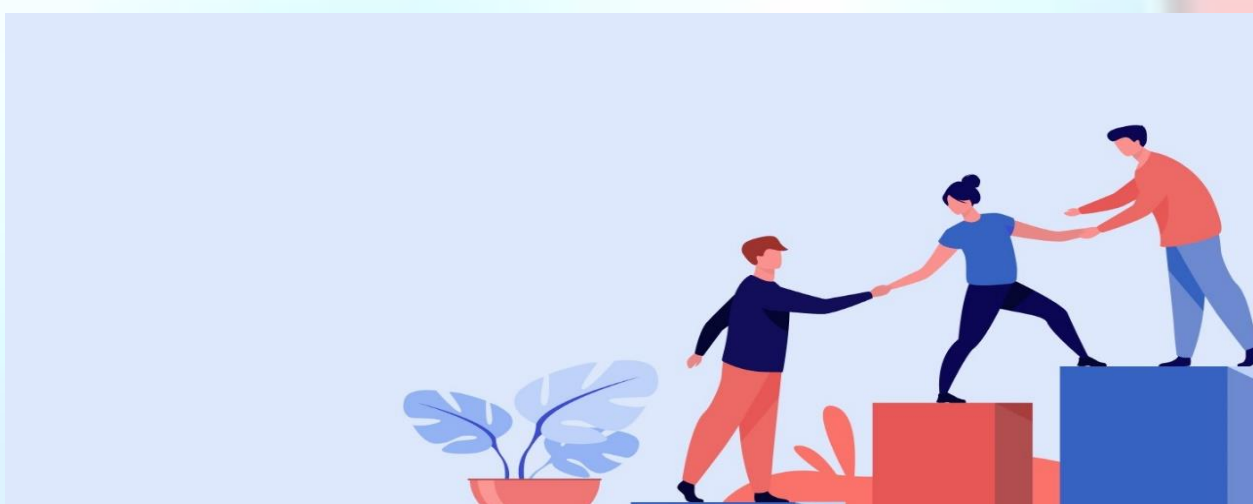
- ❖ Improve the job performance of individuals through building and developing their skills, knowledge and behavior;
- ❖ Assist individuals in reaching their personal and professional goals; and
- ❖ Support civil servants and build the capabilities of the civil service to meet its needs now and in the 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 2014.

Table Of Trainings & Developments : 2014	
Training	Trainings attended by no. of staff
	2014
Local	5
Overseas	18

Table of Trainings & Development for the year 2014



## Part 4: Accounts Performance Report

### A. Introduction

The core functions of the section for the year 2014 were:

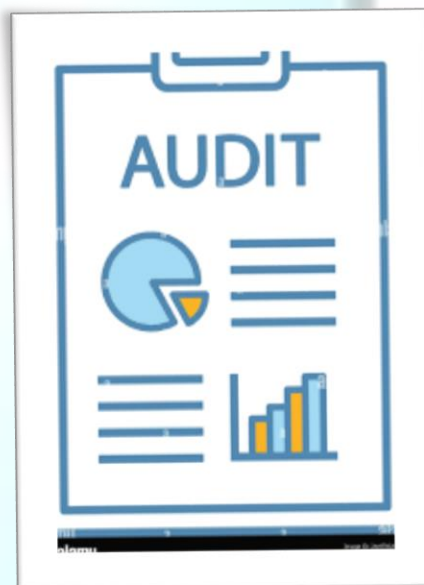
- Facilitate the purchase of goods and services for the Office by way of issuing of Purchase Orders making sure that the proper expenditure allocations are used;



- 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, SOLICITOR GENERAL AND CIVIL AVIATION  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2014

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## OFFICE OF THE AUDITOR GENERAL

*Excellence in Public Sector Auditing*



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Website: <http://www.oag.gov.fj>



### OFFICE OF THE ATTORNEY GENERAL, SOLICITOR GENERAL AND CIVIL AVIATION FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

#### INDEPENDENT AUDIT REPORT

##### Scope

I have audited the special purpose financial statements which have been prepared under the cash basis of accounting and notes 1 to 3 thereon of the Office of the Attorney General, Solicitor General and Civil Aviation for the year ended 31 December 2014. 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, Solicitor General and Civil Aviation 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 International 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, Solicitor General and Civil Aviation for the year ended 31 December 2014.

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

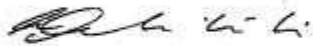
Audit Opinion

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, Solicitor General and Civil Aviation for the year ended 31 December 2014.
- (b) the financial statement gives the information required by the Financial Management Act 2004 in the manner so required.

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

- *The Office of the Attorney General had a balance of \$169,123 in the operating trust fund account as at 31/12/14, being surplus from hosting the Attorney General's Conference accumulated from previous years and yet to be transferred to the consolidated fund. Included in this balance is the surplus of \$32,712 for the 2014 Attorney General's conference thus the revenue is understated.*

  
Atunaisa Nadakuitavuki  
for AUDITOR GENERAL


Suva, Fiji  
27 May 2015




OFFICE OF THE ATTORNEY GENERAL, SOLICITOR GENERAL AND CIVIL AVIATION  
MANAGEMENT CERTIFICATE  
FOR THE YEAR ENDED 31 DECEMBER 2014

We certify that these financial statements:

- (a) Fairly reflect the financial operations and performance of the Office of the Attorney, Solicitor General and Civil Aviation and its financial position for the year ended 31 December 2014; 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: 25/5/15

  
Mary Qilaiso  
Director Corporate Service

Date: 25/5/15



OFFICE OF THE ATTORNEY GENERAL, SOLICITOR GENERAL AND CIVIL AVIATION  
 STATEMENT OF RECEIPTS AND EXPENDITURE  
 FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	2014 \$	2013 \$
<b>RECEIPTS</b>			
State Revenue			
Hotel Licence		71,651	208,531
Trademark and Patent Registration		43,162	47,987
Liquor Licence		1,304	-
Civil Aviation Licence		6,304	6,540
Miscellaneous Fees		11,035	6,636
Other State Revenue		35,210	84,775
<b>Total State Revenue</b>		<b>168,666</b>	<b>354,469</b>
Agency Revenue			
Miscellaneous		7,757	17,935
<b>TOTAL REVENUE</b>	3(a)	<b>176,423</b>	<b>372,404</b>
<b>EXPENDITURE</b>			
Operating Expenditure			
Established Staff	3 (b)	2,254,445	2,064,482
Unestablished Staff	3 (c)	204,487	208,030
Travel & Communication	3 (d)	290,529	256,467
Maintenance & Operations	3 (e)	385,032	804,474
Purchase of Goods & Services	3 (f)	588,873	666,038
Operating Grants and Transfers	3 (g)	8,506,930	3,922,259
Special Expenditure	3 (h)	386,042	256,949
<b>Total Operating Expenditure</b>		<b>12,616,338</b>	<b>8,178,699</b>
Capital Expenditure			
Construction		-	394,387
Purchases		-	75,868
Grants and Transfers	3 (i)	741,740	222,481
<b>Total Capital Expenditure</b>		<b>741,740</b>	<b>692,736</b>
Value Added Tax		243,187	377,292
<b>TOTAL EXPENDITURE</b>		<b>13,601,265</b>	<b>9,248,727</b>

OFFICE OF THE ATTORNEY GENERAL, SOLICITOR GENERAL AND CIVIL AVIATION

APPROPRIATION STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2014

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	3,506,800	(197,671)	3,309,129	2,254,445	-	1,054,684
2	Unestablished Staff	154,900	77,671	232,571	204,487	-	28,084
3	Travel & Communication	168,300	137,447	305,747	290,529	-	15,218
4	Maintenance & Operations	315,800	96,511	412,311	385,032	-	27,279
5	Purchase of Goods & Services	1,294,400	(578,932)	715,468	588,873	-	126,595
6	Operating Grants & Transfers	9,130,400	222,337	9,352,737	8,506,930	-	845,807
7	Special Expenditure	1,087,000	(422,300)	664,700	386,042	-	278,658
	<b>Total Operating Costs</b>	<b>15,657,600</b>	<b>(664,937)</b>	<b>14,992,663</b>	<b>12,616,338</b>	<b>-</b>	<b>2,376,325</b>
<b>Capital Expenditure</b>							
8	Construction	-	-	-	-	-	-
9	Purchases	-	-	-	-	-	-
10	Grants & Transfers	2,600,000	(1,835,063)	764,937	741,740	-	23,197
	<b>Total Capital Expenditure</b>	<b>2,600,000</b>	<b>(1,835,063)</b>	<b>764,937</b>	<b>741,740</b>	<b>-</b>	<b>23,197</b>
13	Value Added Tax	429,800	(75,000)	354,800	243,187	-	111,613
	<b>TOTAL EXPENDITURE</b>	<b>18,687,400</b>	<b>(2,575,000)</b>	<b>16,112,400</b>	<b>13,601,265</b>	<b>-</b>	<b>2,511,135</b>

Appropriation Movements

In 2014, Cabinet approved the redeployment of \$2,575,000 from the Office Budget to Fiji Roads Authority.

Details of funds redeployed to Fiji Roads Authority in 2014 are as follows:

<u>From</u>	<u>To Head</u>	<u>Amount (\$)</u>
SEG 5	43 - Fiji Roads Authority	500,000
SEG 10	43 - Fiji Roads Authority	2,000,000
SEG 13	43 - Fiji Roads Authority	75,000
<b>TOTAL</b>		<b>2,575,000</b>

OFFICE OF THE ATTORNEY GENERAL, SOLICITOR GENERAL AND CIVIL AVIATION

STATEMENT OF LOSSES

FOR THE YEAR ENDED 31 DECEMBER 2014

Loss of Money

There was no loss of money recorded for the year ended 31 December 2014.

Loss (other than money)

There was no loss of fixed assets recorded for the year 2014. However, following the 2014 Board of Survey, the following items worth \$140,103 were written off as approved by the Permanent Secretary for Finance.

Description of Item	Amount (\$)
1 Toshiba e-Studio 455 Photocopier	15,590
24 HP Compaq CPU	36,000
9 Dell OptiPlex CPU	13,500
8 Dell CRT Monitor	4,000
15 HP CRT Monitor	7,500
1 Philips CRT Monitor	500
9 HP LCD Monitor	4,500
5 Dell LCD Monitor	2,500
8 HP Compaq Keyboard	240
3 Dell Keyboard	90
1 Dell Mouse	20
1 Logitech Mouse	20
3 Compaq Mouse	60
26 HP Laser Jet Printers	15,872
10 HP Color Printers	10,000
2 Canon LBP 800 Printer	1,700
1 Brother HL2040 Printer	500
13 APC Backup	3,601
14 UPS Backup	2,800
1 Sharp Microwave	500
1 Ricoh Aficio MFP 2018D	3,000
1 Brother Fax	2,000
1 Computer Speaker (Single)	20
1 Toshiba Studio 455	15,590
Total	140,103



OFFICE OF THE ATTORNEY GENERAL, SOLICITOR GENERAL AND CIVIL AVIATION  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2014

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**NOTE 1: REPORTING ENTITY**

The Office of the Attorney General provides legal services to the Government and facilitates access to the law with independent and impartial professional legal services of high calibre. The Attorney General is the Chief Advisor to the Government whose Permanent Secretary is the Solicitor General.

The Department of Civil Aviation is responsible for economic regulation of air transport and facilitates processes for the development of air safety, security and infrastructure.

**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, Solicitor General and Civil Aviation 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.

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 2014

(d) Revenue Recognition

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

NOTE 3: SIGNIFICANT VARIATIONS

- (a) Total Revenue decreased by \$195,981 or 53% in 2014 compared to 2013 due to decrease in Hotel License. Decrease in total revenue was also attributed by decreases in other license and miscellaneous revenue.
- (b) The Established Staff costs increased by \$189,963 or 9% in 2014 compared to 2013. This was mainly due to the increase in salaries for all Civil Servants in 2014.
- (c) The Government Wage Earners costs decreased by \$3,544 or 2% in 2014 compared to 2013 due to vacant posts.
- (d) Travel and Communication costs increased by \$34,062 or 13% in 2014 compared to 2013 due to increase in overseas travel.
- (e) Maintenance and Operations decreased by \$419,442 or 52% in 2014 compared to 2013 due to no building renovation works in 2014.
- (f) Purchase of Goods and Services decreased by \$77,165 or 12% in 2014 due to reduction of purchases from Department of Civil Aviation.
- (g) Operating Grant and Transfer relate to the grant given to Legal Aid Commission, Civil Aviation Authority of Fiji and other miscellaneous operating grants. The grant to Legal Aid Commission increased by \$2,390,000 in 2014. Likewise, the grant to Civil Aviation Authority of Fiji increase by \$2,700,000 in 2014.
- (h) The Special Expenditure increased by \$129,093 or 50% in 2014 compared to 2013. This was mainly due to increase in the activities taken by the Fiji Law Reform Commission in drafting of new bills.
- (i) Capital Grants and Transfer increased by \$519,259 or 233% in 2014 as compared to 2013. This was mainly due to the upgrading work at Savusavu Airstrip.