

2015 ANNUAL REPORT

OFFICE OF THE
ATTORNEY - GENERAL

PARLIAMENTARY PAPER NO. 88 OF 2024

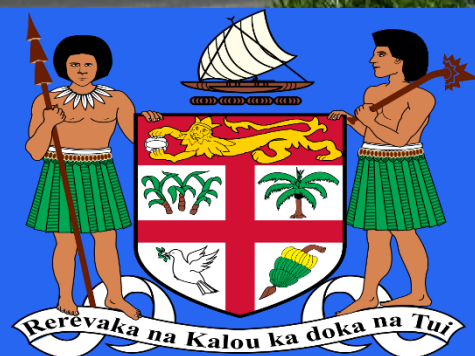


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Introduction

This Report covers the activities of the Office of the Attorney-General for the year 2015.

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.

A handwritten signature in black ink, appearing to read 'Ropate Green'.

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 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

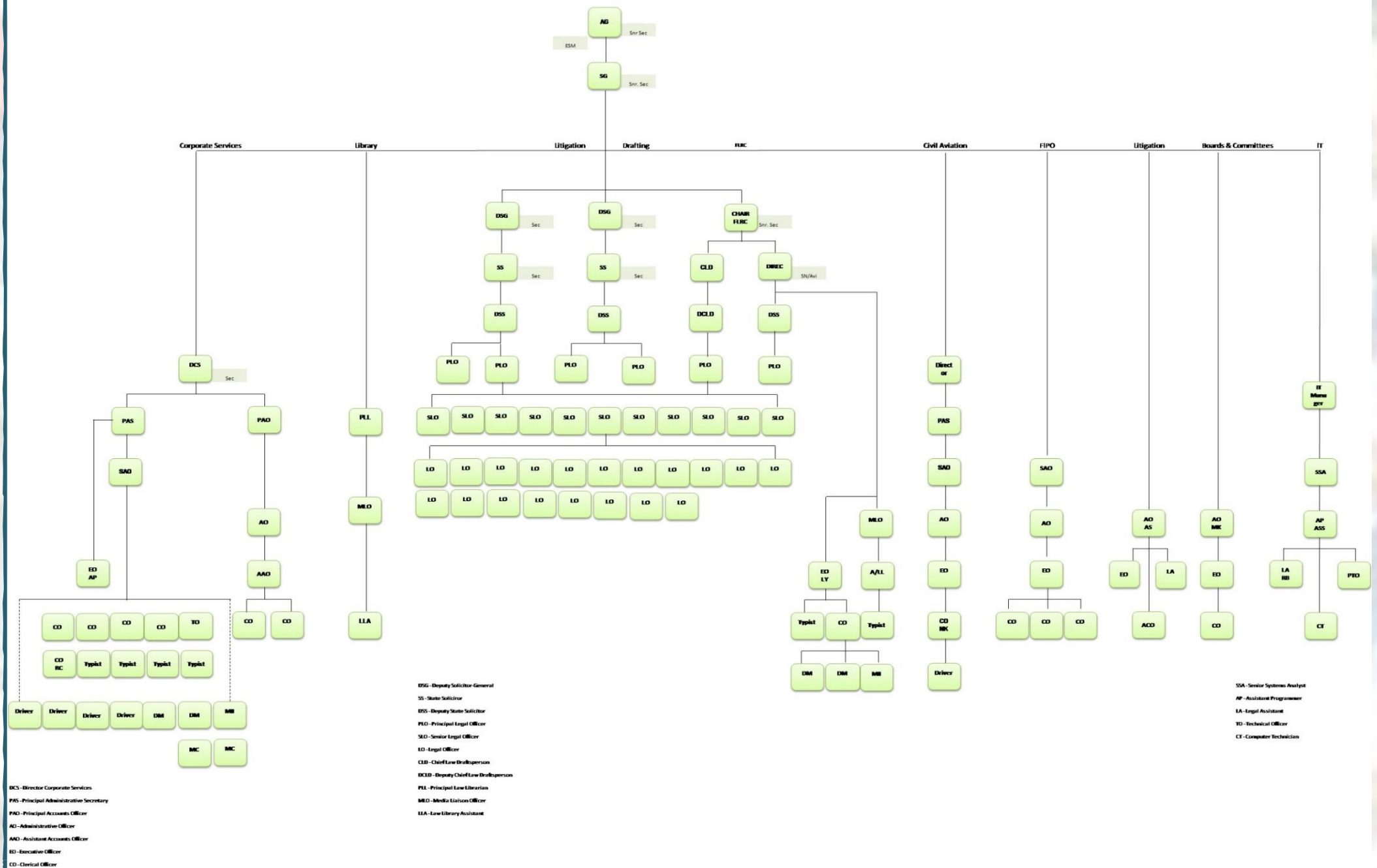
Our Stakeholders

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



**Assistant Secretary (Litigation Support),
Mr. Ajay Singh**

A. Litigation

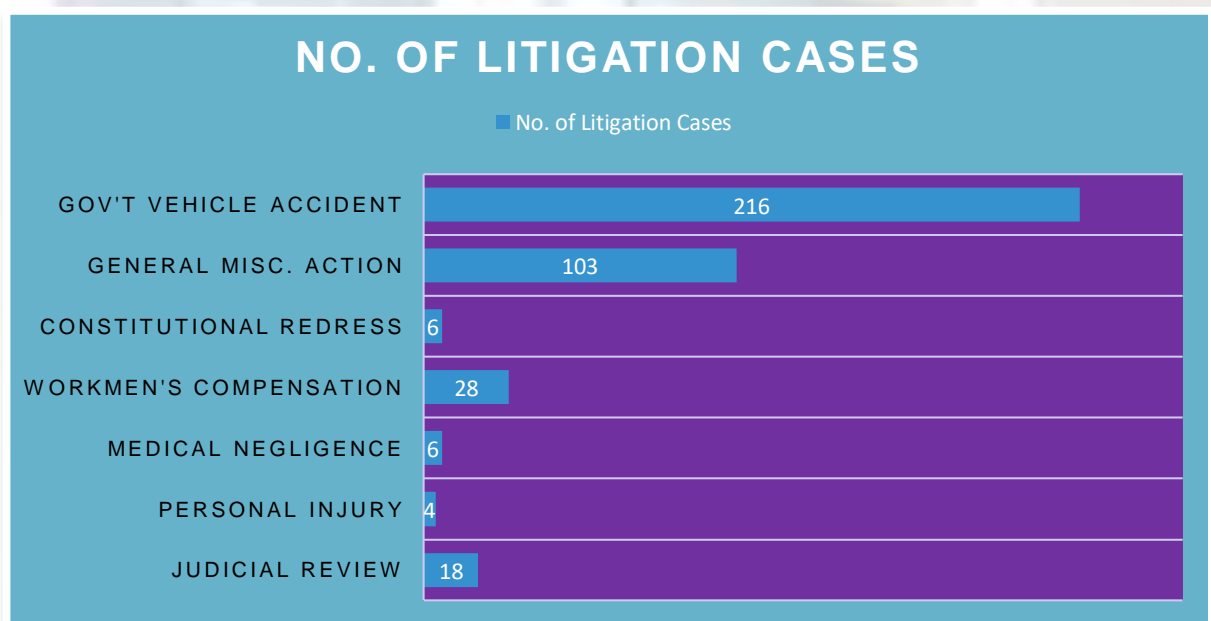
Our Vision

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.

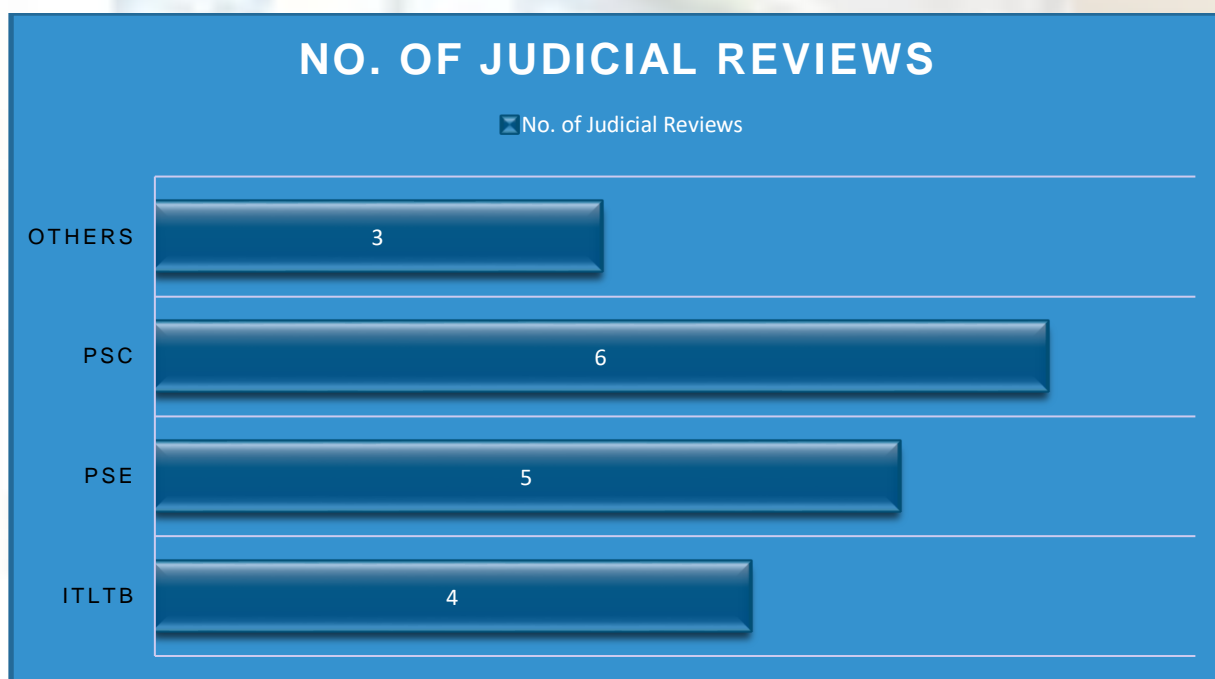
What We Do

We are responsible for providing effective legal representation in litigation; providing specialised 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 table below shows the number of litigation cases and judicial reviews registered between 1 January 2015 to 31 December 2015:



Total Cases: 381
Litigation cases for the year 2015



Total Reviews: 18
Details of Judicial Reviews for the years 2015

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 2015 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.

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 table shows the number of Bills, Principal legislation and Subsidiary legislation which were published in the Gazette for the year 2015:

Table of laws published	
Acts	32
Legal Notices	121
Bills	38

List of Drafted & Published Bills and Laws for the year 2015



C. 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
--

Mercy Commission members for the year 2015

The Commission meetings were not held due to no appointments 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;

▪ Trade-Marks

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

	New	Endorsements
Total No.	1,053	666

Total No. of Trade-mark Applications for the year 2015

- **Patent**

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

	New	Endorsements	Local	Overseas
Total No.	15	5	1	14

Total number of Patents applications for the year 2015

Tabulated above is the total estimated registration for both Patents and Trade-Marks for the year 2015. 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 Fiji Intellectual Property Office).

III. Hotels Licensing Board

- **Hotel Licensing**

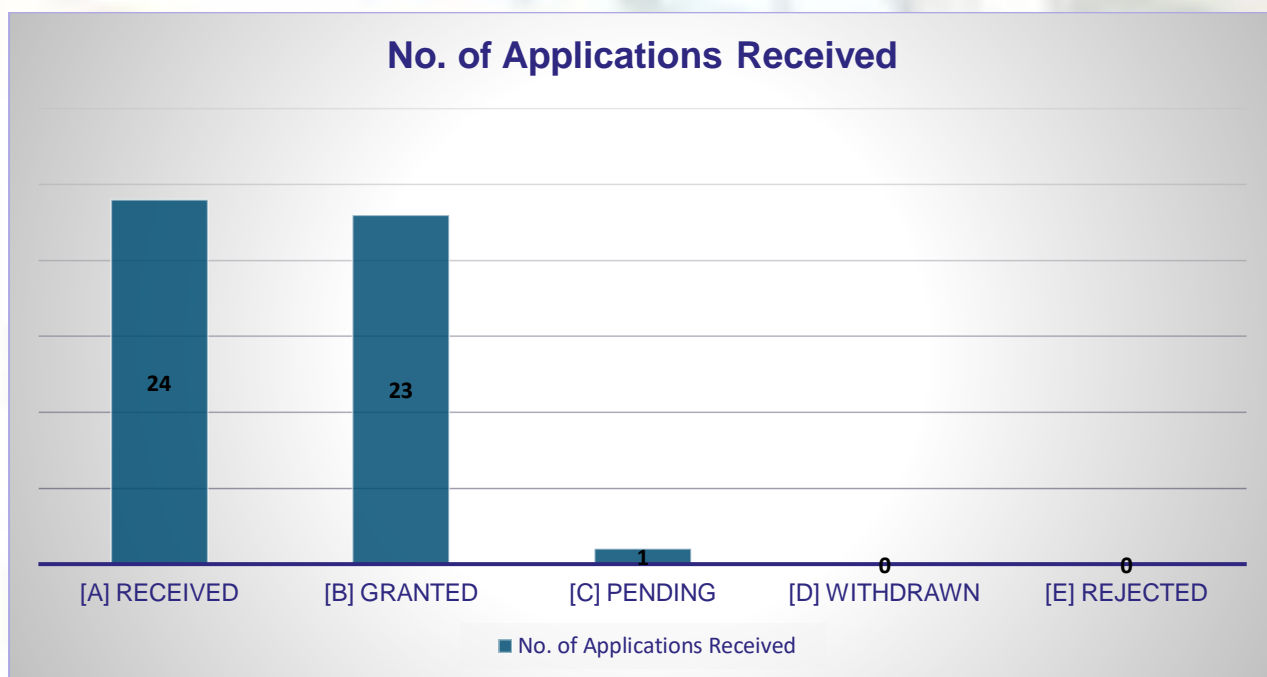
The Board is established under the Hotels and Guest Houses Act 1973 and is responsible for regulating and issuing licences to hotels. It is aimed at ensuring a just, fair and efficient mechanism for the timely processing of hotel licence applications and providing effective policy advice to the Attorney-General.

The following figure shows the number of hotel licences renewed in the year 2015.

Table Of Hotel Licences Granted: 2015		
Group	Location	No. of Renewal Licences
One	Levuka & Islands off Levuka	13
Two	Taveuni & Islands off Taveuni	41
Three	Savusavu & Islands off Savusavu	43
Four	Labasa & Islands off Labasa	11
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	43
Six	Nadi & Islands off Nadi	66
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	72
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	20
Nine	Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu	80
Ten	Kadavu Islands	9
Total		398

List of Hotel Licences Granted for the year 2015

The following figure shows the number of new hotel applications and licences were considered and granted for the year 2015.



Total Application Received: 24
Graph of New Hotel Applications for the period 2015

Hotel Licensing Board 2015	
Name	Designation
Mr Richard Breen	Chairperson
Mr Sharvada Sharma	Member
Mr Abhi Ram	Member
Ms Mary Qilaiso	Member

List of Hotel Licensing members for the year 2015

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.

There were no appeals made in the year 2015 and no meetings were held. The following persons served on the board in 2015.

Central Liquor Board Member 2015	
Name	Designation
Mr Gayendra Singh	Chairperson
Mr Masimeke Latianara	Member
Ms Mereseini Vuniwaqa	Member

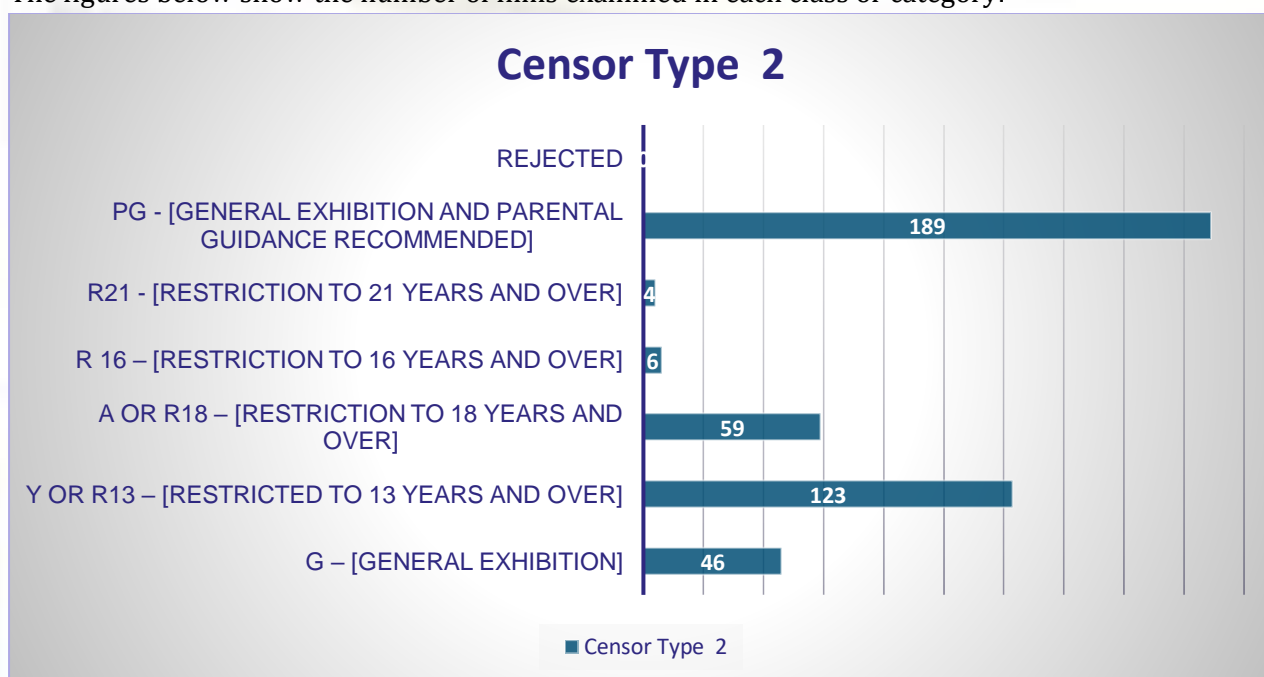
List of Liquor Licensing Board members for the year 2015

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:



Graphs of films censored by ratings for the year 2015

Film Control Board 2015	
Name	Designation
Ms Tupoutua'h Baravilala	Chairperson
Ms Shaenaz Voss	Board Member
Ms Seema Sharma	Board Member

List of Film Control Board members for the year 2015

Film Censors 2015	
Name	Designation
Ravindra Lal	Chief Censor
Dewan Chand	Assistant Censor
Margaret Harieta Elaisa	Assistant Censor
Mohammed Ismail	Assistant Censor
Mereseini Karikaritu	Assistant Censor
Agatha Maria Ferei	Assistant Censor
Lisa Leota	Assistant Censor

List of Film Censors for the year 2015

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 2015.

Table Of BLE Applications : 2015			
Institution	No. of Applications Received	Granted	Pending
USP	48	48	0
University of Fiji	24	24	0
Overseas	24	12	12
Total	96	84	12

Total number of Board of Legal Education applications for the year 2015

Board of Legal Education 2015	
Name	Designation
Mr Sharvada Sharma	Chairperson
Professor Maree Sainbury	Board Member
Professor Eric Colvin	Board Member

List of Board of Legal Education members for the year 2015



Part 2: Office of the Attorney-General Services Delivery Report

A. Law Revision

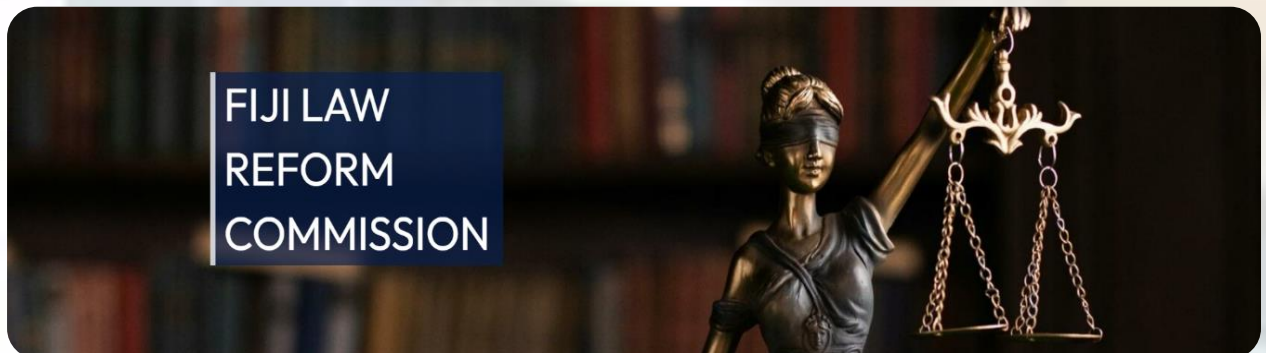
The task of the Law Revision Commissioner is to consolidate, revise and update all these laws in accordance with the powers given under the Revised Edition of the Laws Act (Cap 6). The last consolidation and revision of the laws of Fiji was conducted in 1985.

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 which is based in Suva, Lautoka and Labasa offices. They are solely for the use of the professional officers of the Chambers, Fiji Law Revision Commission, Fiji Police Forces, Legal Aid Commission, Independent Legal Services Commission, Fiji Independent Commission against Corruption, the Judicial Department and other ministries and statutory bodies.



Library Administration

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 2015 was \$100,000 under SEG 5.

Focus for 2015 and Major Project

The main focus for the library this year was the application of the library administration knowledge and skills which were acquired through the Pacific Islands Law Libraries Conference (PILLC) in 2014. This led to the identification of certain vulnerabilities in the internal control systems of the library and proposals were made to construct a glass partitioning of the library entrance to ensure users could not bypass the magnetic strip detectors when exiting the main library area.

Additionally, proposals were made for the law library to be more ergonomically friendly. This led to the acquisition of furniture with more ergonomical design for the main library and conference room areas. The impact of an ergonomically friendly environment was beneficial at an organisational level as it:

- Improved productivity: workstations became more efficient.
- Improved quality: elimination of frustration and fatigue in workers whereby they produced quality results.
- Fosters better safety culture: illustrated organization's commitment to safety and health as a core value.

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 2015. 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.



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 and Civil Aviation Department in the year 2015 is as follows:

Office of the Attorney-General

	2015
Attorney-General & Minister for Justice	1
Solicitor-General	1
Deputy Solicitor-General	2
Director Corporate Services	1
Executive Support Manager	
Principal Accounts Officer	1
Chief Law Draftsperson	1
State Solicitor	2
Deputy State Solicitor	3
Deputy Chief Law Draftsperson	1
Principal Legal Officer	6
Senior Legal Officer	9
Legal Officer	15
Senior Librarian/PLL	
Librarian	1
Law Library Assistant	1
Media Liaison Officer	1
IT Manager	1
Snr. Systems Analyst	1
Assistant Programmer	1
Computer Technician	1
Principal Administrative Officer	1
Senior Administrative Officer	2
Accounts Officer	1
Administrative Officer	3
Assistant Accounts Officer	1
Executive Officer	4
Technical Officer	1
Senior Secretary	2
Secretary/Legal Assistant	6
Clerical Officer	10
Steno Typist/Typist	5
Technical Assistant	1
Telephone Operator	1
TOTAL	88
LAW REFORM COMMISSION	
Chairman	1
Director	1

	2015
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	
Chie Admin. Officer	1
Principal Admin. Officer	1
Senior Admin. Officer	1
Administrative Officer	1
Executive Officer	1
Clerical Officer	1
TOTAL	6
SALARIED STAFF TOTAL	109
Driver	2
Driver/Messenger	2
Messenger Gr II	1
Messenger/Cleaner	2
TOTAL	7
Civil Aviation Department	
Driver/Messenger	2
Messenger Grade II	1
	3
WAGE EARNING STAFF TOTAL	10
GRAND TOTAL	119

Office of the Attorney-General Staff Establishment for the year 2015

▪ Staff Profile

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the year 2015.

Table of Staff Profile : 2015	
Post Processing Statistics	Staff Movement
Appointments	17
Promotion	1
Resignation	7
Secondment	-
Termination	-
Transfer	-
Retirement	1

Table of Staff Movement for the years 2015



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 for the year 2015.

Table Of Trainings & Developments : 2015	
Trainings	No. of Trainings Attended 2015
Local	1
Overseas	34

Table of Trainings & Development for the years 2015

D. Capital Projects

The refurbishments of levels 6 commenced in 2015.

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

Reference	Costs	Levels
WSC 156/2015	\$134,693.52 (VIP)	▪ Level 6 Office Space

Part 4: Accounts Performance Report

A. Introduction

The core functions of the section for the year 2015 were:

- Facilitate the purchase of goods and services for the Office by way of issuing of Purchase Orders making sure that the proper expenditure allocations are used;
- Facilitate the payment of salaries and wages of all staff members making sure that each staff is paid at the correct level and from the right expenditure allocation;
- Facilitate changes to officers' salary and wages as approved by the Head of Department and other authorities;
- Facilitate the inter-departmental transactions through the Inter Departmental Clearance Account;
- Facilitate the payment of liabilities of the Office through the Payment module of the FMIS system;
- Collection of revenue due for all licences and court settlements;
- Ensure that proper procedures and processes are followed and facilitate the requirements of the FMIS system;
- Ensure the prompt release of funds that are under Requisitions;
- Ensure that virement of funds are properly administered when the need arises; and
- Preparation of the annual budget of the Office.



B. Disclosures and Financial Compliance

**OFFICE OF THE ATTORNEY GENERAL
SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

OFFICE OF THE ATTORNEY GENERAL

SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

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OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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Website: http://www.aag.gov.fj



OFFICE OF THE ATTORNEY GENERAL SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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 4 thereon of the Office of the Attorney General for the year ended 31 December 2015. The special purpose financial statements comprise the following:

- (i) Statement of Receipts and Expenditure;
- (ii) Appropriation Statement;
- (iii) Statement of Losses; and
- (iv) The Attorney Generals Conference Trust Fund Account - Statement of Receipts and Payments.

The Office of the Attorney 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 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 for the year ended 31 December 2015.

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 government accounting policies stated in Note 2, the financial performance of the Office of the Attorney General for the year ended 31 December 2015.
- (b) the financial statement gives the information required by the Financial Management Act 2004 in the manner so required.

Atumaisa Nadakuitavuki
for AUDITOR GENERAL

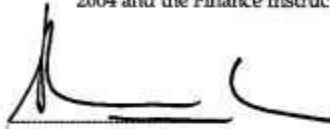
Suva, Fiji
10 May 2016



**OFFICE OF THE ATTORNEY GENERAL
MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 DECEMBER 2015**

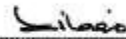
We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Office of the Attorney General and its financial position for the year ended 31 December 2015; 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: 02/05/2016



Mary Qilaiso
Director Corporate Service

Date: 02/05/2016

OFFICE OF THE ATTORNEY GENERAL

STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	2015 \$	2014 \$
RECEIPTS			
State Revenue			
Hotel Licence		246,100	71,651
Trademark and Patent Registration		35,958	43,162
Liquor Licence		-	1,304
Civil Aviation Licence		7,960	6,304
Miscellaneous Fees		12,812	11,035
Other State Revenue		78,821	35,210
Total State Revenue		381,651	168,666
Agency Revenue			
Miscellaneous		12,600	7,757
TOTAL REVENUE	3(a)	394,251	176,423
EXPENDITURE			
Operating Expenditure			
Established Staff	3 (b)	2,566,198	2,254,445
Unestablished Staff	3 (c)	302,002	204,487
Travel & Communication		152,231	290,529
Maintenance & Operations	3 (d)	358,483	385,032
Purchase of Goods & Services	3 (e)	1,567,950	588,873
Operating Grants and Transfers	3 (f)	7,845,683	8,506,930
Special Expenditure	3 (g)	655,454	386,042
Total Operating Expenditure		13,448,001	12,616,338
Capital Expenditure			
Capital Grants and Transfers	3 (h)	10,140	741,740
Total Capital Expenditure		10,140	741,740
Value Added Tax		297,538	243,187
TOTAL EXPENDITURE		13,755,679	13,601,265

OFFICE OF THE ATTORNEY GENERAL
 APPROPRIATION STATEMENT
 FOR THE YEAR ENDED 31 DECEMBER 2015

SEG	Item	Budget Estimate \$	Appropriation Changes (Note 4) \$	Revised Estimate \$ a	Actual Expenditure \$ b	Carry- Over \$	Lapsed Appropriation \$ (a-b)
Operating Expenditure							
1	Established Staff	3,829,134	(161,575)	3,667,559	2,566,198	-	1,101,361
2	Unestablished Staff	157,129	161,575	318,704	302,002	-	16,702
3	Travel & Communication	155,450	(2,791)	152,659	152,231	-	428
4	Maintenance & Operations	308,300	69,598	377,898	358,483	-	19,415
5	Purchase of Goods & Services	1,328,373	942,513	2,270,886	1,567,950	-	702,936
6	Operating Grants & Transfers	9,558,700	(909,320)	8,649,380	7,845,683	-	803,697
7	Special Expenditure	935,000	(100,000)	835,000	655,454	-	179,546
	Total Operating Costs	16,272,086	-	16,272,086	13,448,001	-	2,824,085
Capital Expenditure							
8	Capital Construction	-	-	-	-	-	-
9	Capital Purchases	-	-	-	-	-	-
10	Capital Grants & Transfers	500,000	-	500,000	10,140	-	489,860
	Total Capital Expenditure	500,000	-	500,000	10,140	-	489,860
13	Value Added Tax	409,100	-	409,100	297,538	-	111,562
	TOTAL EXPENDITURE	17,181,186	-	17,181,186	13,755,679	-	3,425,507

OFFICE OF THE ATTORNEY GENERAL
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 DECEMBER 2015

Loss of Money

There was no loss of money recorded for the year ended 31 December 2015.

Loss (other than money)

There was no loss of fixed assets recorded for the year 2015. However, following the 2015 Board of Survey, the items worth \$40,508 were written off as approved by the Permanent Secretary for Finance.

OFFICE OF THE ATTORNEY GENERAL

**THE ATTORNEY GENERALS CONFERENCE TRUST FUND ACCOUNT - STATEMENT OF
RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	2015 \$	2014 \$
RECEIPTS			
AG's Conference		443,706	-
Total Receipts		<u>443,706</u>	<u>-</u>
PAYMENTS			
AG's Conference		341,589	-
Total Payments		<u>341,589</u>	<u>-</u>
Net Surplus		102,117	-
Balance as at 1 January		-	-
Closing Balance as at 31 December	3 (i)	<u>102,117</u>	<u>-</u>

OFFICE OF THE ATTORNEY GENERAL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

NOTE 1: REPORTING ENTITY

The Attorney-General is the Chief Legal Adviser to Government, whose Permanent Secretary is the Solicitor-General.

The Attorney-General's Chambers seeks to continually review and improve Fijian laws to bring about a more just and secure society. It provides legal services to Government and represents the State in legal proceedings. It also prepares draft laws on request of Cabinet and maintains a publicly accessible register of all written laws.

The Chambers is therefore responsible for:

- Providing legal advice to Government and to the holders of a public office on request;
- Drafting laws on the request of Cabinet;
- Maintaining a publicly accessible register of all written laws;
- Representing the State in Tribunals and Courts in legal proceedings to which the State is a party, except criminal proceedings; and
- Performing other functions assigned by the Constitution, any written law, Cabinet or the Attorney-General.

The Department of Civil Aviation comes under the Office of the Attorney-General and is responsible for the regulation of air transport in Fiji. The Department develops air safety protocols, in line with international standards, and looks after the development of Fijian airports.

The Legal Aid Commission, the Fiji Intellectual Property Office and the Media Industry Development Authority also come under the Office of the Attorney-General.

NOTE 2: STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting / Presentation

In accordance with Government accounting policies, the financial statements of the Office of the Attorney 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.

OFFICE OF THE ATTORNEY GENERAL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE YEAR ENDED 31 DECEMBER 2015**

NOTE 2: STATEMENT OF ACCOUNTING POLICIES cont'd

(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 is received by the Office.

NOTE 3: SIGNIFICANT VARIATIONS

- (a) Total Revenue increased by \$217,828 or 123% in 2015 compared to 2014 mainly due to new hotel license issued, fees charged for change in licensee and other license collection.
- (b) The Established Staff costs increased by \$311,753 or 14% in 2015 compared to 2014 as a result of increase in staff establishment from 103 in 2014 to 112 in 2015 and due to increase in employers FNPF contribution from 8% to 10%.
- (c) The Government Wage Earners costs increased by \$97,515 or 48% in 2015 compared to 2014 due to filling of vacant posts, increase in employer's FNPF contribution from 8% to 10% and increase in expenditure for overtime and meal allowances.
- (d) The Maintenance and Operations costs decreased by \$26,549 or 7% in 2015 compared to 2014 due to cost cutting measures taken by the Office mainly in office stationery and printing and power supply.
- (e) The Purchase of Goods and Services costs increased by \$979,077 or 166% in 2015 compared to 2014 was mainly attributed to increase in expenses related to drafting of laws.

OFFICE OF THE ATTORNEY GENERAL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE YEAR ENDED 31 DECEMBER 2015**

NOTE 3: SIGNIFICANT VARIATIONS cont'd

- (f) The Operating Grant and Transfer cost decreased by \$661,247 or 8% in 2015 compared to 2014 mainly attributed to decrease in grant to Civil Aviation Authority of Fiji.
- (g) The Special Expenditure increased by \$269,412 or 70% in 2015 compared to 2014 due to increase in activities taken by the Fiji Law Reform Commission, revision of laws and advertisement of vacant positions for Constitutional Offices Commission.
- (h) The Capital Grants and Transfer costs decreased by \$731,600 or 99% in 2015 compared to 2014 due to less claims received from Airports Fiji Limited for maintenance of local airstrips.
- (i) The Attorney Generals Conference True Trust Fund Account was opened on 13 of July 2015; previously the amount was reflected in the Operating Trust Fund Account.

NOTE 4: APPROPRIATION MOVEMENTS

There were no redeployments of the Office's funds during the year. Other movements were made through virement as follows:

Virement No.	From	To	Amount \$
DV0301	SEG 6	SEG 5	1,100,000
DV0302	SEG 13	SEG 13	100,000
DV0304	SEG 5	SEG 4	24,000
	SEG 7	SEG 5	50,000
	SEG 7	SEG 4	50,000
DV0305	SEG 5	SEG 6	183,487
	SEG 6	SEG 6	12,452
	SEG 4	SEG 6	4,402
	SEG 3	SEG 6	2,791
V03003	SEG 10	SEG 10	47,854
V03004	SEG 1	SEG 1	150,000
	SEG 1	SEG 2	122,000
V03005	SEG 1	SEG 2	39,575
V03006	SEG 2	SEG 2	283