

2020 – 2021 ANNUAL REPORT

**OFFICE OF THE
ATTORNEY - GENERAL**

PARLIAMENTARY PAPER NO. 93 OF 2024

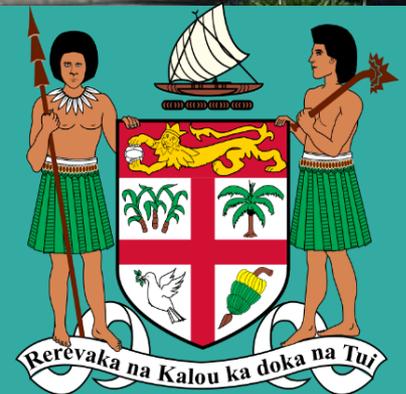


Table of Contents

Introduction.....	3
Statement: Solicitor-General.....	4
Our Purpose.....	5
Our Vision.....	5
Our Mission.....	5
Our Values.....	5
Our Stakeholders.....	6
Organisation Structure.....	7
Part 1: Office Output Performance Report.....	8
A. Litigation.....	8
B. Legal Advice Services.....	10
C. Legislative Drafting Section.....	11
D. Boards, Committees & Commissions.....	12
I. Mercy Commission.....	12
II. Fiji Intellectual Property Office (FIPO).....	12
III. Hotels Licensing Board.....	13
IV. Central Liquor Board.....	15
V. Film Control Board.....	16
VI. Board of Legal Education.....	17
Part 2: Office of the Attorney-General Services Delivery Report.....	18
A. Law Revision.....	18
B. Law Reform.....	18
C. Attorney-General's Conference.....	19
D. Law Library.....	20
Part 3: Corporate Services Performance Report.....	22
A. Policy and Administration Unit.....	22
B. Staffing.....	23
C. Training and Development.....	25
Part 4: Accounts Performance Report.....	26
A. Introduction.....	26
B. Disclosures and Financial Compliance.....	27

Introduction

This Report covers the activities of the Office of the Attorney-General for the period 2020-2021.

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 2013 (**'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.

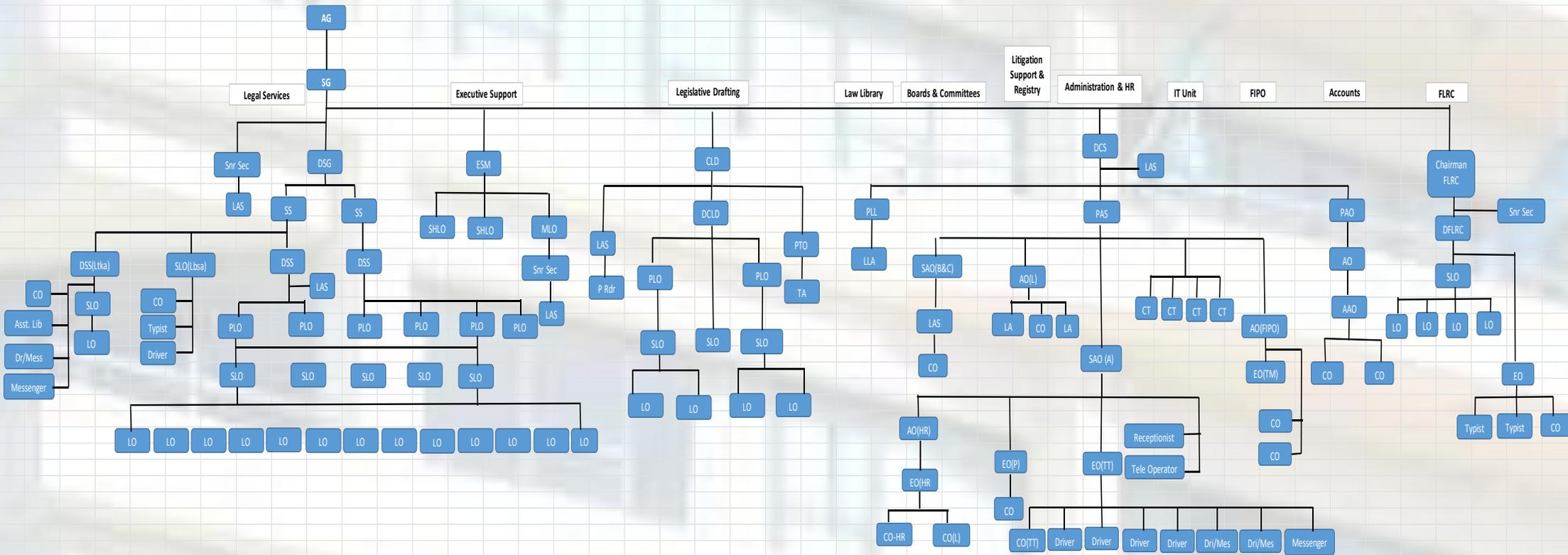
Our Stakeholders

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; and
- ✚ 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; and
- D. boards, committees & commissions.

This Part covers the performance reporting of all services provided by the Office as mentioned above.

A. Litigation

Our Vision

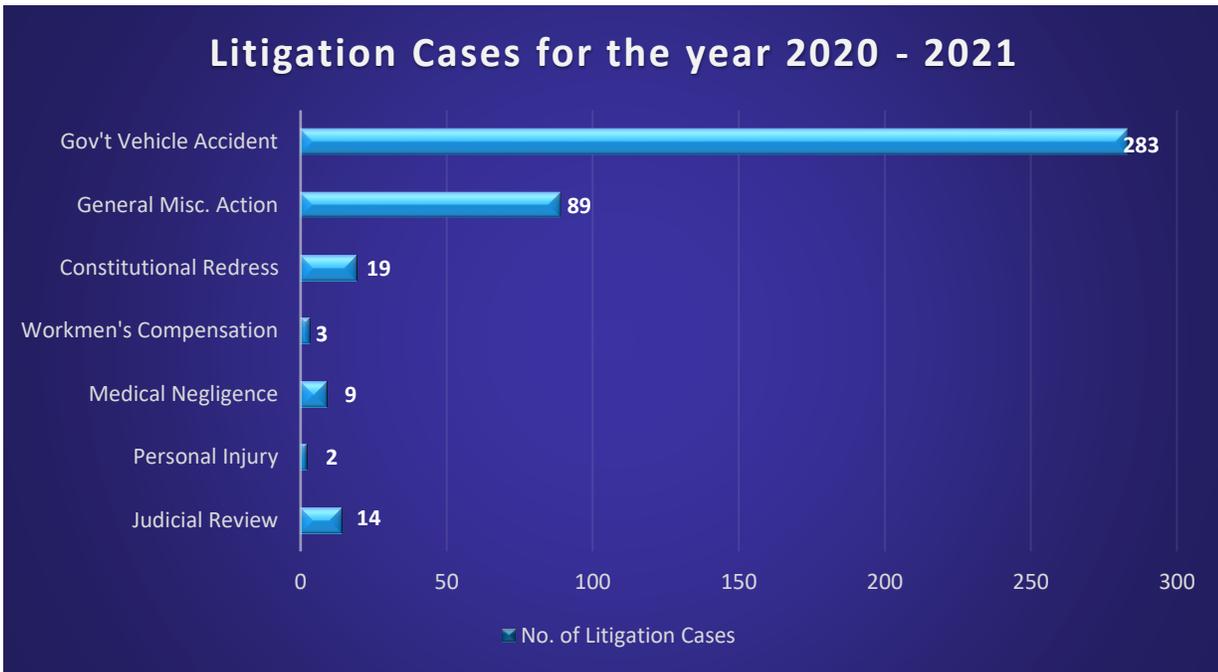
The litigation and advocacy division of the Office represents the State in all proceedings in all tiers of the Court and other judicial and quasi-judicial bodies.

What We Do

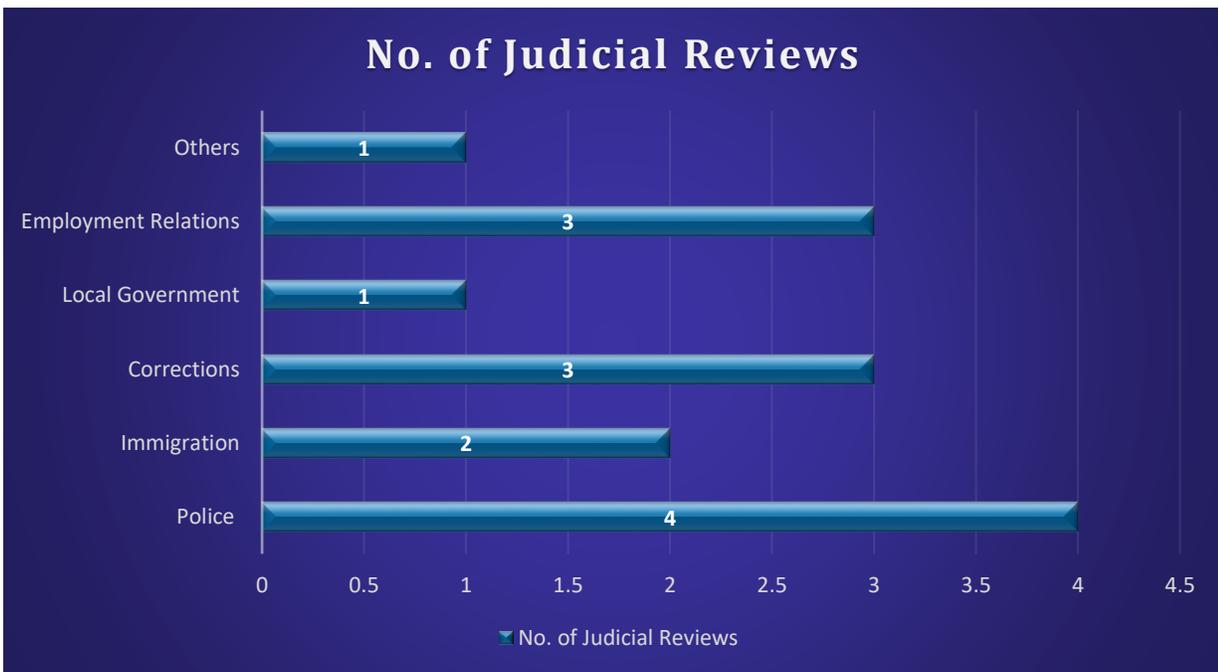
We are responsible for providing effective legal representation in litigation; providing specialised training and development in litigation and advocacy skills, educate, update and create awareness of the developments in law and to establish a litigation support service to assist professional officers.



The graph below shows the number of litigation cases and judicial reviews registered between 1 August 2020 to 31 July 2021:



Total Cases: 419
Graph of Litigation Cases for the years 2020-2021.



Total Reviews: 14
Graph of Judicial Reviews for the years 2020-2021.

B. Legal Advice Services

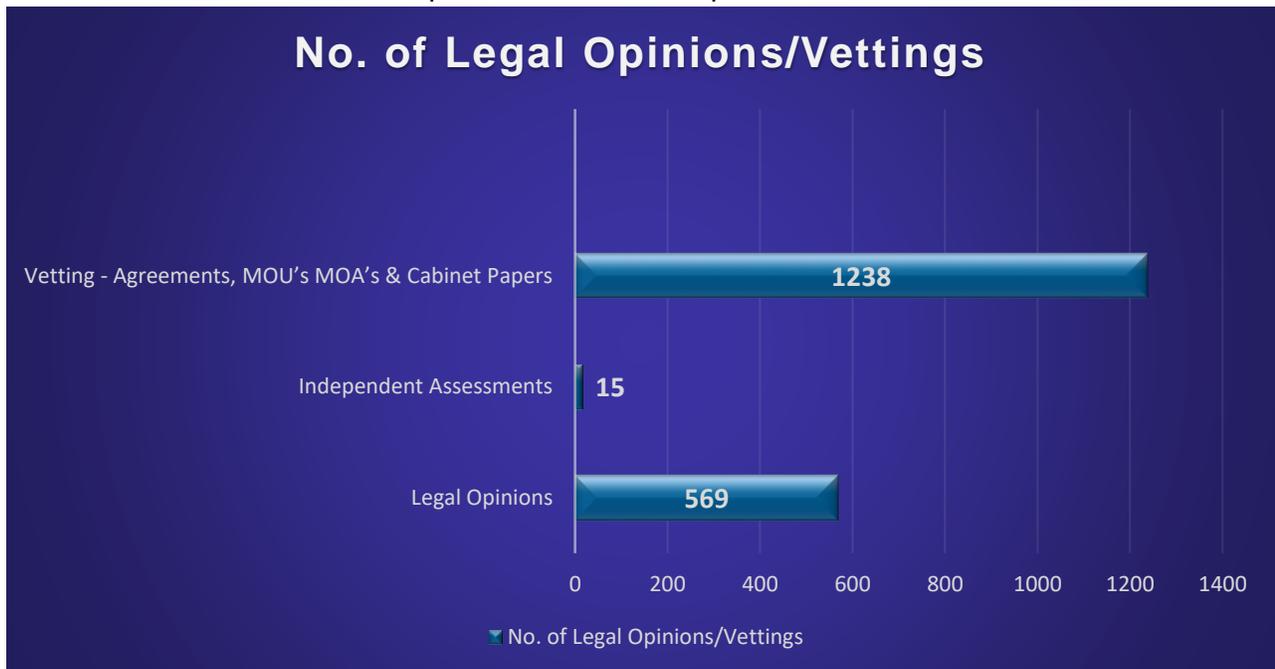
Our Vision

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 2020-2021 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.



Graph of Legal Opinions and Vetting of Legal Documents for the years 2020-2021



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

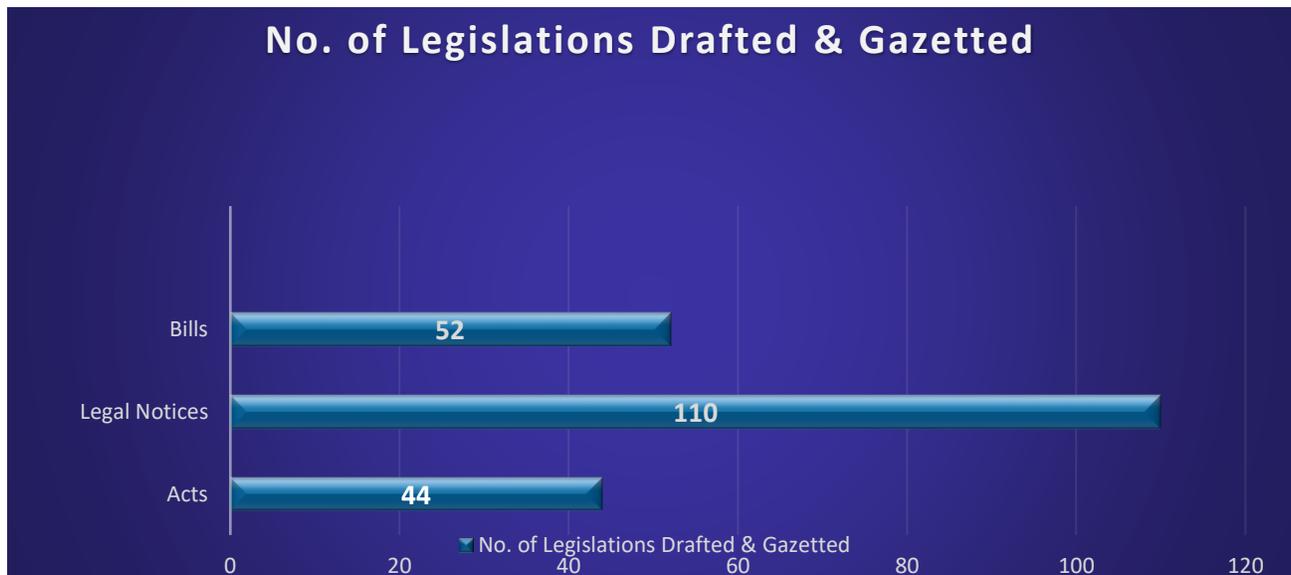
Our primary responsibility is to draft written laws including subsidiary laws to give effect to the Fijian Government's policy intention for legislative change. Subsidiary laws may include regulations, orders, by-laws, notices, declarations, rules, and delegations of power.

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 finalisation 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 Bills, Acts (Legislation) and Legal Notices which were drafted and published in the Gazette for the year 2020:

Graph of Drafted & Published Bills and Laws for the year 2020



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.

The Mercy Commission is responsible for the timely processing of applications for the grant of mercy to convicted prisoners and to ensure just and timely advice to the President of the Republic of Fiji in the exercise of his prerogative of mercy. No meetings were held between 2020-2021.

Commission Members
Chairman - Hon AGMJ – Mr Aiyaz Sayed-Khaiyum
Ms Sitamma Venkatappa
Mr Benjamin Hazelman
Mr Apakuki Kurusiga
Mr Shageeth Somaratne

List of Mercy Commission 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. The Tribunal has been appointed and is now responsible to Judicial Department as a Statutory Tribunal in line with Gazette Notice of 4 December 2020.

▪ Trade-Marks

The Office is responsible for facilitating the registration of Patents and Trade-marks under the Patents Act 1879 and Trade-marks Act 1933.

	New	Endorsements
Total No.	691	1,139

List of New and Endorsement on Trade-marks Applications for the years 2020-2021

- **Patent**

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

	New	Endorsements	Local	Overseas
Total No.	16	5		16

List of New and Endorsements on Patents Applications for the years 2020-2021

Tabulated above is the total registration for both Patents and Trade-Marks of the financial years beginning at 1 August 2020 and ending on 31 July 2021.

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 licenses 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.

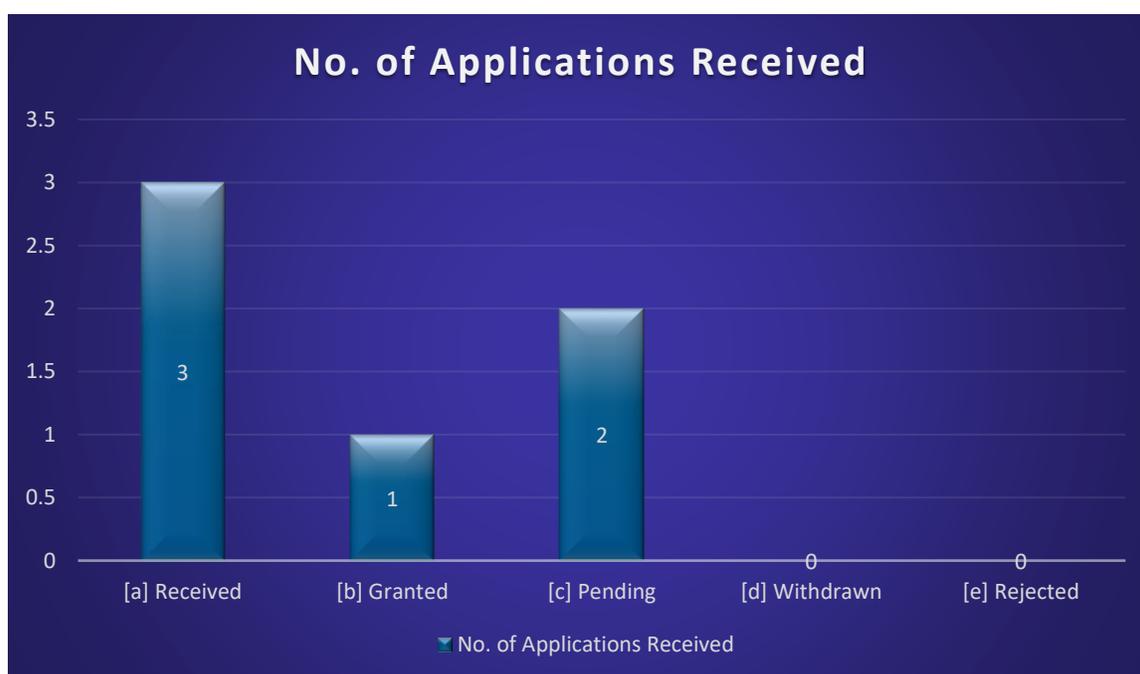
The following figure shows the number of hotel licences renewed in the 2020-2021 period.

Table Of Hotel Licences Granted: 2020-2021		
Group	Location	No. of Renewal Licences
One	Levuka & Islands off Levuka	14
Two	Taveuni & Islands off Taveuni	39
Three	Savusavu & Islands off Savusavu	37
Four	Labasa & Islands off Labasa	13
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	59
Six	Nadi & Islands off Nadi	69
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	64

Table Of Hotel Licences Granted: 2020-2021		
Group	Location	No. of Renewal Licences
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	17
Nine	Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu	70
Ten	Kadavu Islands	9
Total		391

List of Hotel Licences Granted for the years 2020-2021

The following figure shows the number of new hotel applications and licences were considered and granted between 1 August 2020 to 31 July 2021.



Graph New Hotel Applications for the period 2020-2021

The following persons served on the board in 2020-2021.

Hotel Licensing Board 2020	
Name	Designation
Mr Richard Breen	Chairperson
Mr Sharvada Sharma	Member
Mr Abhi Ram	Member
Ms Mary Qilaiso	Member

Hotel Licensing Board 2021	
Name	Designation
Mr Richard Breen	Chairperson
Mr Abhi Ram	Member
Ms Christine Volau	Member

List of Hotel Licensing Board Members 2020-2021

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 between 2020-2021 and no meetings were held.

Central Liquor Board Member 2020	
Name	Designation
Mr Shahin Ali	Chairperson
Mr Arun Kumar	Member
Mr Krishneel Prakash	Member
Ms Preetika Prasad	Member

Central Liquor Board Member 2021	
Name	Designation
Mr Shahin Ali	Chairperson
Mr Arun Kumar	Member
Mr Krishneel Prakash	Member
Ms Preetika Prasad	Member

List of Central Liquor Board Members for years 2020-2021

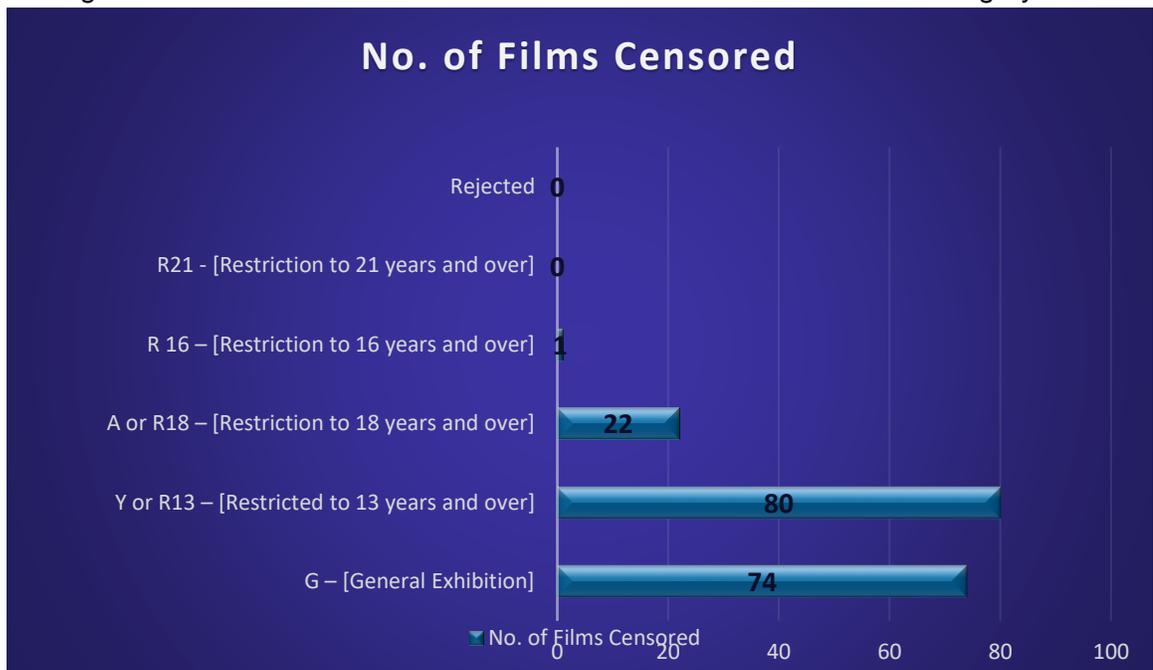
V. Film Control Board

▪ 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 No. of films censored by ratings for the years 2020-2021

Film Censors Board 2020-2021	
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

Table of films censors board members: 2020-2021

The following persons served on the board in 2020-2021.

Film Control Board 2020-2021	
Name	Designation
Ms Tupoutua'h Baravilala	Chairperson
Ms Shaenaz Voss	Board Member
Ms Seema Sharma	Board Member
Mr David Sovalu	Board Member

Table of films control board members: 2020-2021

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 August 2020 – 31 July 2021.

Table of BLE Applications : 2020-2021			
Institution	No. of Applications Received	Granted	Pending
USP	29	29	0
University of Fiji	29	29	0
Fiji National University	8	8	0
Overseas	3	0	3
Total	69	66	3

Total BLE applications considered for the years 2020-2021

The following persons served on the board in 2020-2021.

Board of Legal Education 2020-2021	
Name	Designation
Mr Sharvada Sharma	Chairperson
Justice Anjala Wati	Board Member
Yohan Chanaka Liyanage (CR)	Board Member

List of BLE members considered for the years 2020-2021

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

A. Law Revision

The Law Revision Commissioner, Ms. Lyanne Vaurasi was appointed on 17 February 2020 for a term of 2 years as per Gazette Notice No. 417 of 2020. She was tasked to consolidate, revise and update all these laws in accordance with the powers given under the Revised Edition of the Laws Act 1971. The last consolidation was conducted in 2016 and revision of the laws of Fiji was continued in this period



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.

The Laws of Fiji website was officially launched by the Honorable Chief Justice on Friday, 29 March 2019 and the office's considerable effort in relation to the revision and consolidation of the laws of Fiji since 2016 and it is an important achievement for our office and for Fiji.

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. The law reform work; in terms of review and reform of the laws, are currently being performed by the legal drafting section.

Currently there is no Chairman of 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 organisations, educational institution, commercial sector and government lawyers and stakeholders attended the conference.



Participants of 22nd Attorney-General's Conference.

D. Law Library

Introduction

The Attorney-General's Law Library supports the vision, mission and goals through provision and enhancement of accessibility to a timely, dynamic and extensive range of library services and resources.

The total budget was \$70,000.00 under SEG 5 per annum

Focus for 2020-2021 and Major Projects:

The main focus for the library this year was to further strengthen our online services to users. The demand for online research platform increased since movement of officers were restricted as part of COVID-19 protocol. Therefore, library continued its subscription with LexisNexis online platform for New Zealand legislation and cases. The Library also had free access to online legal research platforms namely Jade for Australian case laws.



The law library also concentrated on collection development and liaised with the Australian Law Libraries Association (ALLA) to receive books in form of donations from various universities and law firms in Australia.

Subscriptions:

Subscription to prominent law reports, journals and newspapers continued in this fiscal year.



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 updates to the law reports held in their collection.

In addition, supply of new editions of legal textbooks to the Lautoka and Labasa offices continued this year.

Outlook for 2021-2022

Offer training opportunities and conduct further online training for library staff to learn specific knowledge or skills to improve performance in their current roles. Ensure the training programs are more expansive and focuses on employee growth and future performance, rather than an immediate job role.



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 utilisation 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 2020-2021 period is as follows:

Office of the Attorney-General		
Post Title	Salary Band	No. Of Post
Attorney-General & Minister of Justice	HR02	1
Solicitor-General	US01	1
Chairman Law Reform Commission	JU04	1
Deputy Solicitor-General	O	2
Chief Law Draftsperson	N	1
State Solicitor	N	2
Director Law Reform Commission	N	-
Deputy Chief Law Draftsperson	M	1
Deputy State Solicitor	M	3
Principal Legal Officer	K	8
Director Corporate Services	J	1
Executive Support Manager	J	1
International Civil Aviation Analyst	I	1
Senior Legal Officer	I	11
Principal Accounts Officer	I	1
Legal Officer	H	20
Principal Law Librarian	H	1
Principal Administrative Officer	H	1
Senior Administrative Officer	G	3
Media Liaison Officer	G	2
Accounts Officer	F	1
Administrative Officer	F	4
Senior Secretary	F	3
Assistant Accounts Officer	E	1
Computer Technicians	E	4
Legal Assistant/ Secretary	E	8
Printing Technical Officer	E	1
Proof Reader	E	1
Stakeholder Liaison Officer	E	2
Executive Officer	E	6

Assistant Librarian	E	1
Law Library Assistant	C	1
Clerical Officer	C	14
Typist	C	3
Receptionist	C	1
Technical Assistant	C	1
Telephone Operator	C	1
TOTAL		113

Post Title	Salary Grade	No. Of Post
Driver	GWE	5
Driver/Messenger	GWE	4
Messenger Grade II	GWE	1
Total		10

Office of the Attorney-General Staff Establishment for the year 2020-2021

▪ **Staff Profile**

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the years 2020-2021.

Table Of Staff Profile : 2020-2021	
Post Processing Statistics	Staff Movement 2020-2021
Appointments	-
Promotion	13
Resignation	3
Secondment	-
Termination	-
Transfer	-
Retirement	-
Renewal of Contract	-

Table of Staff Profile Movement for the years 2020-2021

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 years 2020-2021.

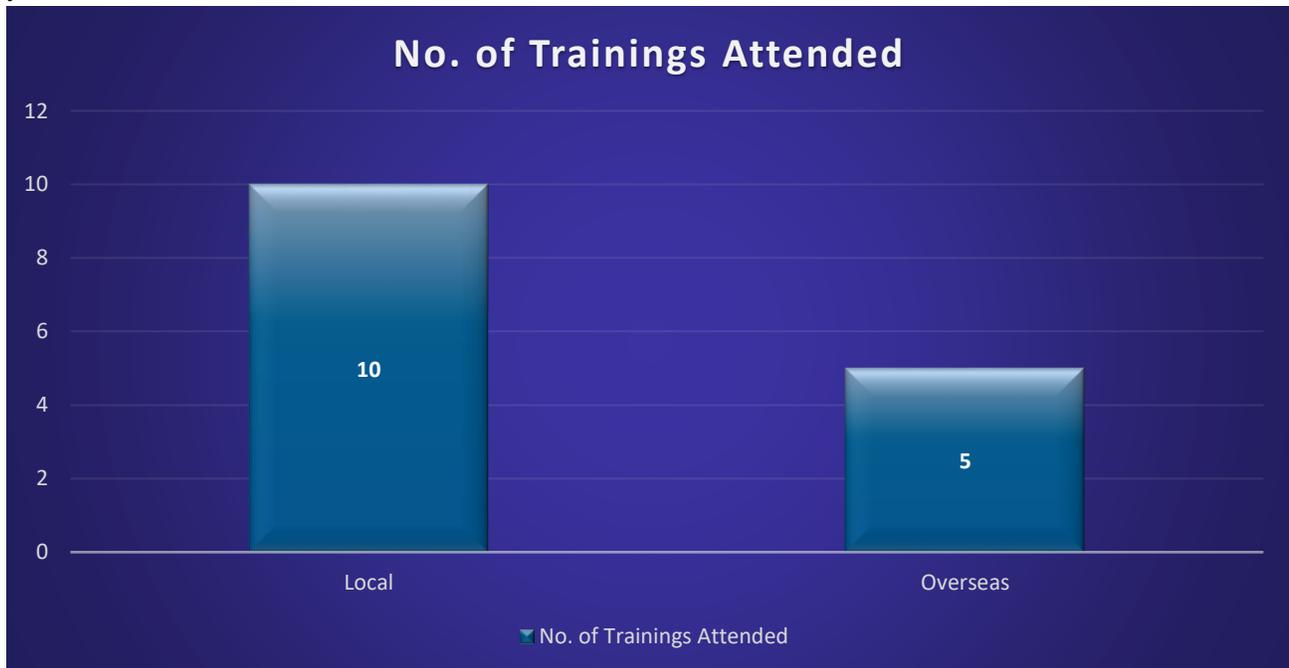


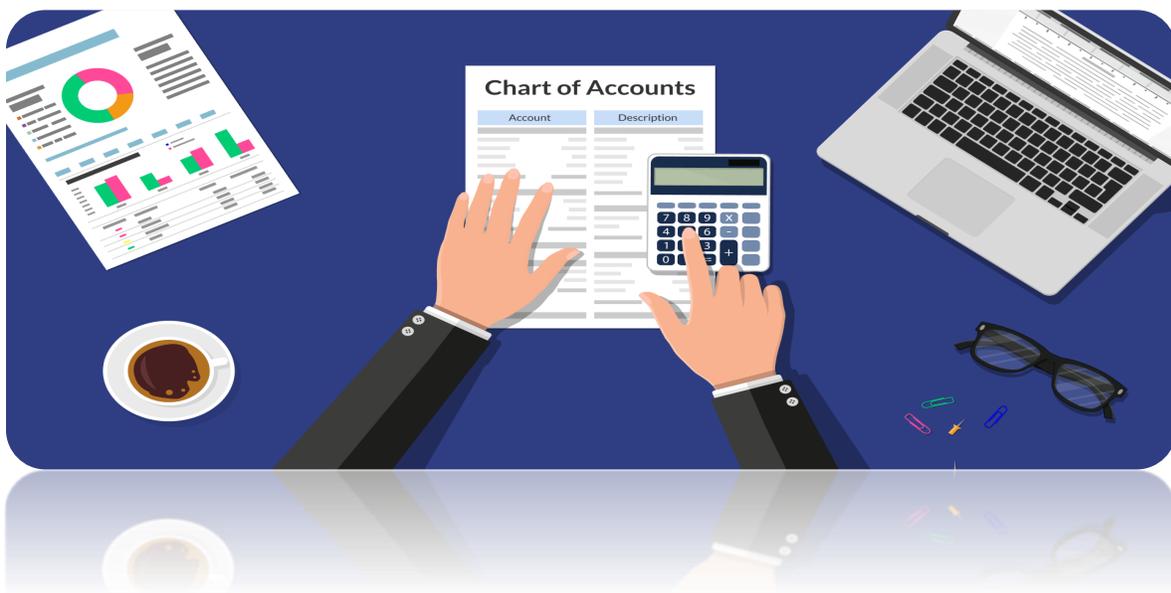
Table of Trainings & Development for the years 2020-2021

Part 4: Accounts Performance Report

A. Introduction

The core functions of the section for the 2020-2021 period 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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

OFFICE OF THE ATTORNEY-GENERAL

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	3
MANAGEMENT CERTIFICATE	5
HEAD 03: STATEMENT OF RECEIPTS AND EXPENDITURE.....	6
HEAD 09: STATEMENT OF RECEIPTS AND EXPENDITURE - MIDA	7
HEAD 13: STATEMENT OF RECEIPTS AND EXPENDITURE - COC.....	8
HEAD 03: APPROPRIATION STATEMENT	9
HEAD 09: APPROPRIATION STATEMENT - MIDA.....	10
HEAD 13: APPROPRIATION STATEMENT - COC.....	11
HEAD 13: APPROPRIATION STATEMENT - ATC	12
STATEMENT OF LOSSES.....	13
TRUST FUND ACCOUNT - AG's CONFERENCE	14
TRUST FUND ACCOUNT - LAWS OF FIJI TRUST ACCOUNT	15
TRUST FUND ACCOUNT - SOLICITOR GENERAL TRUST ACCOUNT	16
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS	17

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



Level 1, Modyl Plaza
Karsanji St. Vatuwāqa
P. O. Box 2214, Government Buildings
Suva, Fiji



Telephone: (679) 330 9032
E-mail: info@auditorgeneral.gov.fj
Website: www.oag.gov.fj



INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements of the Office of the Attorney-General

Opinion

I have audited the financial statements of the Office of the Attorney-General which comprise the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses and Trust Fund Accounts for the financial year ended 31 July 2021, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements of the Office of the Attorney-General are prepared, in all material respects, in accordance with the Financial Management Act 2004 and Finance Instructions 2010.

Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Office of the Attorney-General in accordance with the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Management and Those Charged with Governance for Financial Statements

The Management are responsible for the preparation of the financial statements in accordance with the Financial Management Act 2004 and Finance Instructions 2010, and for such internal control as the Management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Office of the Attorney-General's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

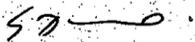
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion; forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office of the Attorney General's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management of Office of the Attorney General.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Sairusi Dukuno
ACTING AUDITOR-GENERAL



Suva, Fiji
12 September 2022

OFFICE OF THE ATTORNEY-GENERAL

**MANAGEMENT CERTIFICATE
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

The Financial Statement of Office of the Attorney-General for financial year ended 31 July 2021 comprises the following heads of appropriation:

- i. Head 03 – Office of the Attorney-General
- ii. Head 09 – Media Industry Development Authority
- iii. Head 13 – Independent Commission
 - Accountability and Transparency Commission
 - Constitutional Offices Commission

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 financial year ended 31 July 2021; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.



Ms. Preetika Prasad
Acting Solicitor General

Date: 02/09/2022



Mr. Deepak Singh
Director Corporate Service

OFFICE OF THE ATTORNEY-GENERAL

Schedule 1

HEAD 03: STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

	Note	2021 (\$)	2020 (\$)
RECEIPTS			
State Revenue			
Operating Revenue		247,043	350,240
Total State Revenue		<u>247,043</u>	<u>350,240</u>
Agency Revenue			
Miscellaneous Revenue		7,050	4,010
Total Agency Revenue		<u>7,050</u>	<u>4,010</u>
TOTAL REVENUE		<u>254,093</u>	<u>354,250</u>
EXPENDITURE			
Operating Expenditure			
Established Staff	3(a)	2,982,396	3,505,632
Government Wage Earners	3(b)	168,396	297,771
Travel & Communication	3(c)	116,243	437,241
Maintenance & Operations	3(d)	301,369	398,004
Purchase of Goods & Services	3(e)	294,016	391,725
Operating Grants and Transfers	3(f)	3,991,431	1,841,030
Special Expenditure	3(g)	180,045	405,677
Total Operating Expenditure		<u>8,033,896</u>	<u>7,277,080</u>
Value Added Tax		22,846	78,519
TOTAL EXPENDITURE		<u>8,056,742</u>	<u>7,355,599</u>

MEDIA INDUSTRY DEVELOPMENT AUTHORITY (MIDA)

Schedule 2

**HEAD 09: STATEMENT OF RECEIPTS AND EXPENDITURE – MIDA
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

	Note	2021 (\$)	2020 (\$)
EXPENDITURE			
Operating Expenditure			
Operating Grants and Transfer	3(h)	23,843	47,147
Total Operating Expenditure		<u>23,843</u>	<u>47,147</u>
TOTAL EXPENDITURE		<u>23,843</u>	<u>47,147</u>

CONSTITUTIONAL OFFICES COMMISSION (COC)

Schedule 3

HEAD 13: STATEMENT OF RECEIPTS AND EXPENDITURE – COC
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

	Note	2021 (\$)	2020 (\$)
EXPENDITURE			
Operating Expenditure			
Operating Grants and Transfer		10,786	8,400
Total Operating Expenditure		<u>10,786</u>	<u>8,400</u>
TOTAL EXPENDITURE		<u>10,786</u>	<u>8,400</u>

OFFICE OF THE ATTORNEY-GENERAL

Schedule 4

HEAD 03: APPROPRIATION STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$) Note 6	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b) Note 4
	Operating Expenditure						
1	Established Staff	3,807,297	---	3,807,297	2,982,396	---	824,901
2	Government Wage Earners	241,954	---	241,954	168,396	---	73,558
3	Travel & Communication	287,300	(25,000)	262,300	116,243	---	146,057
4	Maintenance & Operations	388,780	3,000	391,780	301,369	---	90,411
5	Purchase of Goods & Services	447,660	32,200	479,860	294,016	---	185,844
6	Operating Grants & Transfers	4,210,820	25,000	4,235,820	3,991,431	---	244,389
7	Special Expenditure	560,670	(35,200)	525,470	180,045	---	345,425
	Total Operating Expenditure	9,944,481	---	9,944,481	8,033,896	---	1,910,585
	Capital Expenditure						
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchases	---	---	---	---	---	---
10	Capital Grants & Transfers	---	---	---	---	---	---
	Total Capital Expenditure	---	---	---	---	---	---
13	Value Added Tax	151,620	---	151,620	22,846	---	128,774
	TOTAL EXPENDITURE	10,096,101	---	10,096,101	8,056,742	---	2,039,359

MEDIA INDUSTRY DEVELOPMENT AUTHORITY (MIDA)

Schedule 5

HEAD 09: APPROPRIATION STATEMENT – MIDA
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	Operating Expenditure						
1	Established Staff	---	---	---	---	---	---
2	Government Wage Earners	---	---	---	---	---	---
3	Travel & Communication	---	---	---	---	---	---
4	Maintenance & Operations	---	---	---	---	---	---
5	Purchase of Goods & Services	---	---	---	---	---	---
6	Operating Grants & Transfers	76,867	---	76,867	23,843	---	53,024
7	Special Expenditure	---	---	---	---	---	---
	Total Operating Expenditure	76,867	---	76,867	23,843	---	53,024
	Capital Expenditure						
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchases	---	---	---	---	---	---
10	Capital Grants & Transfers	---	---	---	---	---	---
	Total Capital Expenditure	---	---	---	---	---	---
13	Value Added Tax	---	---	---	---	---	---
	TOTAL EXPENDITURE	76,867	---	76,867	23,843	---	53,024

CONSTITUTIONAL OFFICES COMMISSION (COC)

Schedule 6

HEAD 13: APPROPRIATION STATEMENT - COC
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	Operating Expenditure						
1	Established Staff	---	---	---	---	---	---
2	Government Wage Earners	---	---	---	---	---	---
3	Travel & Communication	---	---	---	---	---	---
4	Maintenance & Operations	---	---	---	---	---	---
5	Purchase of Goods & Services	---	---	---	---	---	---
6	Operating Grants & Transfers	50,000	---	50,000	10,786	---	39,214
7	Special Expenditure	---	---	---	---	---	---
	Total Operating Expenditure	50,000	---	50,000	10,786	---	39,214
	Capital Expenditure						
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchases	---	---	---	---	---	---
10	Capital Grants & Transfers	---	---	---	---	---	---
	Total Capital Expenditure	---	---	---	---	---	---
13	Value Added Tax	---	---	---	---	---	---
	TOTAL EXPENDITURE	50,000	---	50,000	10,786	---	39,214

ACCOUNTABILITY & TRANSPARENCY COMMISSION (ATC)

Schedule 7

HEAD 13: APPROPRIATION STATEMENT - ATC
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	Operating Expenditure						
1	Established Staff	---	---	---	---	---	---
2	Government Wage Earners	---	---	---	---	---	---
3	Travel & Communication	---	---	---	---	---	---
4	Maintenance & Operations	---	---	---	---	---	---
5	Purchase of Goods & Services	---	---	---	---	---	---
6	Operating Grants & Transfers	20,000	---	20,000	---	---	20,000
7	Special Expenditure	---	---	---	---	---	---
	Total Operating Expenditure	20,000	---	20,000	---	---	20,000
	Capital Expenditure						
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchases	---	---	---	---	---	---
10	Capital Grants & Transfers	---	---	---	---	---	---
	Total Capital Expenditure	---	---	---	---	---	---
13	Value Added Tax	---	---	---	---	---	---
	TOTAL EXPENDITURE	20,000	---	20,000	---	---	20,000

**STATEMENT OF LOSSES
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

Loss of Money

There was no loss of money recorded for the financial period ended 31 July 2021.

Loss of Revenue

There was no loss of revenue recorded for the financial period ended 31 July 2021.

Loss (other than money)

There was no loss of Other Assets recorded for the financial period ended 31 July 2021.

Annual Board of Survey for the financial year ended 31 July 2021 was not conducted due to COVID-19 restriction.

OFFICE OF THE ATTORNEY-GENERAL

Schedule 9

**TRUST FUND ACCOUNT – AG's CONFERENCE
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

	Note	2021 (\$)	2020 (\$)
RECEIPTS			
Participants registration fees for AG's conference		369,199	438,183
Budget allocation from Consolidated Fund		80,000	100,000
Interest		2,310	2,762
Total Receipts		<u>451,509</u>	<u>540,945</u>
PAYMENTS			
AG's Conference - Accommodation		433,939	399,928
AG's Conference - Stationery		13,455	15,792
AG's Conference - Transportation		—	1,500
AG's Conference – Advertising		3,895	4,506
AG's Conference - Incidentals		2,250	2,910
Set Up & IT		53,118	47,979
Band		6,100	5,630
AG's Conference – Speakers Travel		—	35,263
Meal Claims		3,263	2,094
Refund of registration fees		11,250	11,310
Withholding Tax		231	276
Bank Charges		107	109
Dishonoured Cheque		1,000	1,000
Total Payments		<u>528,608</u>	<u>528,297</u>
Net (Deficit)/Surplus		<u>(77,099)</u>	<u>12,648</u>
Balance as at 1 August		249,897	237,249
Closing Balance as at 31 July 2021	6	<u>172,798</u>	<u>249,897</u>

OFFICE OF THE ATTORNEY-GENERAL

Schedule 10

**TRUST FUND ACCOUNT – LAWS OF FIJI TRUST ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

	Note	2021 (\$)	2020 (\$)
RECEIPTS			
Laws of Fiji Book Order		—	34,676
Interest		5,024	6,231
Total Receipts		5,024	40,907
PAYMENTS			
Laws of Fiji Book Payments		51,482	149,380
Audit Certificate bank fees		—	100
Withholding Tax		503	623
Bank Charges		61	64
Total Payments		52,046	150,167
Net (Deficit)		(47,022)	(109,260)
Balance as at 1 August		521,800	631,060
Closing Balance as at 31 July 2021	6	474,778	521,800

OFFICE OF THE ATTORNEY-GENERAL

Schedule 11

TRUST FUND ACCOUNT – SOLICITOR GENERAL TRUST ACCOUNT
 STATEMENT OF RECEIPTS AND PAYMENTS
 FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

	Note	2021 (\$)	2020 (\$)
RECEIPTS			
Revenue		329,227	531,605
Interest		5,674	5,984
Total Receipts		334,901	537,589
PAYMENTS			
Litigation Payments		384,527	860,420
Withholding Tax		567	598
Bank Charges		67	74
Dishonoured Cheque		1,000	—
Total Payments		386,161	861,092
Net (Deficit)		(51,260)	(323,503)
Balance as at 1 August		616,369	939,872
Closing Balance as at 31 July 2021	6	565,109	616,369

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

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 Fiji Intellectual Property Office also comes 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, the requirements of Section 71 (1) of the Finance Instruction 2010 and Finance (Amendment) Instructions 2016. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trading and Manufacturing Accounts.

OFFICE OF THE ATTORNEY-GENERAL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

NOTE 2: STATEMENT OF ACCOUNTING POLICIES (continued...)

(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 Economy. 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 FRCS. Actual amount paid to FRCS 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 of the Attorney-General.

NOTE 3: SIGNIFICANT VARIATIONS

- (a) Established Staff expenditure decreased by \$523,236 or 15% in 2021 compared to 2020. This was mainly due to vacant positions and also due to staff turnover. This was due to payment of overtime being suspended for all civil servants.
- (b) Government Wage Earners expenditure decreased by \$129,375 or 43% in 2021 compared to 2020. This was due to leave overtime worked by the GWE workers and payment of overtime being suspended for GWE. Due to less overtime worked it also resulted in the decrease in meal claims. Also there was a decrease in meal allowance rate.
- (c) Travel and Communications expenditure decreased by \$320,998 or 73% in 2021 compared to 2020. There was no major international and local travel due to COVID-19 restriction which also resulted decrease in payment of per-diem allowances.
- (d) Maintenance and Operations expenditure decreased by \$96,635 or 24% in 2021 compared to 2020. There was cost cutting measures taken to reduce cost. There were less purchasing done for the financial year due to COVID-19 restriction.
- (e) Purchase of Goods and Services decreased by \$97,709 or 25% in 2021 compared to 2020. There were less purchasing done for the financial year to COVID-19 restrictions. Fiji Intellectual Property Office and training funds were not fully utilized. There was a decrease in budget provision for Continuing Legal Education from \$100,000 in 2020 to \$80,000 in 2021.

OFFICE OF THE ATTORNEY-GENERAL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

NOTE 3: SIGNIFICANT VARIATIONS (continued...)

- (f) Operating Grants and Transfers expenditure increased by \$2,150,401 or 117% in 2021 compared to 2020. There was an increase in budget provision for Grant to Civil Aviation Authority of Fiji (CAAF) from \$200,000 in 2020 to \$2,500,000 in 2021. Due to COVID-19 CAAF's revenue had declined and that is why additional funding was requested.
- (g) Special Expenditure decreased by \$225,632 or 56% in 2021 compared to 2020. The Aircraft Accident Investigation funds were not utilized for the financial year due to COVID-19 that caused the delay in the investigations, so no claims were submitted for payments.

Head 09

- (h) Operating Grant for Media Industry Development Authority decreased by \$23,304 or 49% in 2021 compared to 2020. The decrease was due to decrease in printing of the Consolidated Annual Reports from 2010-2018 in FY 2020. This also resulted from less purchasing done for the financial year 2021 due to COVID-19 restrictions.

NOTE 4: SIGNIFICANT SAVINGS

Significant savings for the financial year ended 31 July 2021 are as follows:

Head 3

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
(a)	Established Staffs	3,807,297	2,982,396	824,901	22%
(b)	Government Wage Earners	241,954	168,396	73,558	30%
(c)	Travel and Communication	262,300	116,243	146,057	56%
(d)	Maintenance and Operations	391,780	301,369	90,411	23%
(e)	Purchase of Goods and Services	479,860	294,016	185,844	39%
(f)	Operating Grants and Transfers	4,235,820	3,991,431	244,389	6%
(g)	Special Expenditure	525,470	180,045	345,425	66%

- (a) The savings of \$824,901 or 22% under Established Staffs was due to the vacant positions of higher salary scale and the staff turnover the office had during the financial year. This also resulted due to the cessation of acting allowance.
- (b) The savings of \$73,558 or 30% under Government Wage Earners was due to the vacant position as one of the drivers retired. This also resulted due to less overtime worked by the GWE workers which resulted in the decrease in meal claims.

OFFICE OF THE ATTORNEY-GENERAL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

NOTE 4: SIGNIFICANT SAVINGS (continued...)

- (c) The savings of \$146,057 or 56% under Travel and Communications mainly resulted from no major international and local travel due to COVID-19 restriction. This also resulted due to less overtime worked by Established staffs which resulted in the decrease in meal claims.
- (d) The savings of \$90,411 or 23% under Maintenance and Operations was due to cost cutting measures taken to reduce cost and also less purchasing done for the financial year due to COVID-19 restrictions.
- (e) The savings of \$185,844 or 39% under Purchase of Goods and Services was mainly due to decrease in expenditure relating to Fiji Intellectual Property Office, Litigation Fees, and Training.
- (f) The savings of \$244,389 or 6% for Operating Grants & Transfers was mainly resulted from the Domestic Air Services Subsidy not fully utilised. This was due to COVID-19 pandemic, there was restrictions on domestic flights to outer islands, and hence no claims were submitted for subsidy payments.
- (g) The savings of \$345,425 or 66% under Special Expenditures was due to non-utilization of budget provision for Fiji Law Reform Commission and Aircraft Accident Investigation. The Aircraft Accident Investigation funds were not utilized for the financial year due to COVID-19 that caused the delay in the investigations so no claims were submitted for payments.

NOTE 5: DETAILS OF APPROPRIATION CHANGES

Movements were made through virements as follows:

The Solicitor-General approved the following virement under delegation from the Minister of Economy.

Virement No.	From	To	Amount (\$)
OAG 01/21	SEG's 3,7	SEG's 4,5,6	60,200

NOTE 6: TRUST FUND ACCOUNT

Attorney-General's Conference

The Trust Fund Account were established to retain surplus fund generated after the Annual Attorney-General Conference to assist the next conference as the Office are only allocated \$80,000 from the yearly budget allocation.

Receipts consist of \$80,000 from Continuing Legal Education allocation and fees from private practitioners attending the Conference. Payments comprises of expenditure associated with the Attorney General Annual Conference which is usually held in December.

OFFICE OF THE ATTORNEY-GENERAL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued...)*
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021**

NOTE 6: TRUST FUND ACCOUNT *(continued...)*

As at 31 July 2021, the Trust Fund Account had a balance of \$172,798. This balance is made up of \$80,000 received from the budget allocation and the surplus funds carried forward from prior years for the Attorney General Annual Conference.

Laws of Fiji Fund

The Laws of Fiji Fund was established to fund the cost of publication and printing of the Laws of Fiji and to provide funding for future law revision costs.

Receipts consist of the orders from the respective buyers of the new set of Law Books.

As at 31 July 2021, the Laws of Fiji Trust Fund Account had a balance of \$474,778. This balance is made up of the surplus from sale and publishing and printing of the Law books.

Solicitor General's Trust Fund Account

The Solicitor General's Trust Fund Account was established on 27 July 2018 and prior to that the funds received and paid out were recorded in the Standard Liability Group (SLG) 84 allocation in the FMIS general Ledger. The funds received from government ministries, department and agencies to facilitate the payments of court judgements or awards, including payments approved for paying court costs, out of court settlements and ancillary legal expenses in litigation involving Government.

As at 31 July 2021, the Solicitor General Trust Fund Account had a balance of \$565,109. This balance is mostly made up of the payments received from the respective ministries, department and agencies for which the case is in progress.