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# **OFFICE OF ATTORNEY GENERAL**

## **2022-2023 ANNUAL REPORT**



PARLIAMENTARY PAPER NO. 95 OF 2024

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## Introduction

This Report covers the activities of the Office of the Attorney-General for the period 2022-2023.

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
- the public at large



*Financial Institutions*

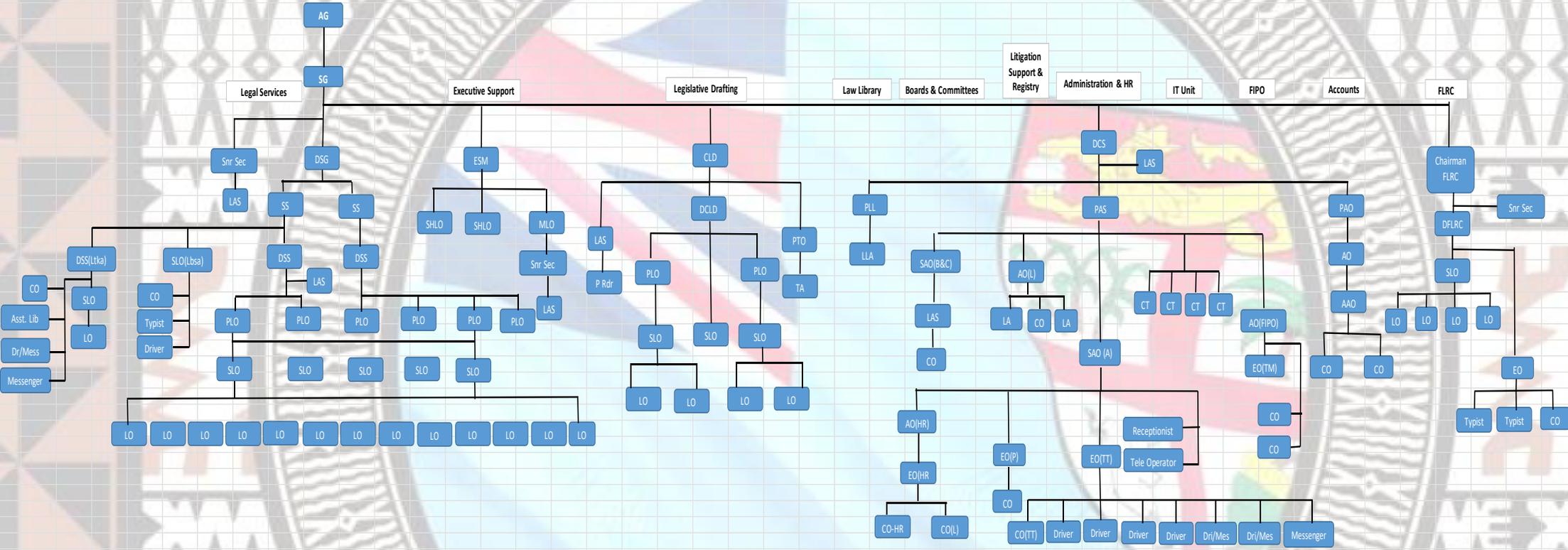


*The Cabinet and His Excellency, the President*



*International Organisations*

# Organisation Structure



# Part 1: Office Output Performance Report

The Office provides a range of legal services to Government Ministries and Departments. The work of the Office comprises the following:

- A. Litigation Services
- B. Legal Advice Services
- C. Legislative Drafting Section
- D. Boards, Committees & Commissions

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

## A. Litigation

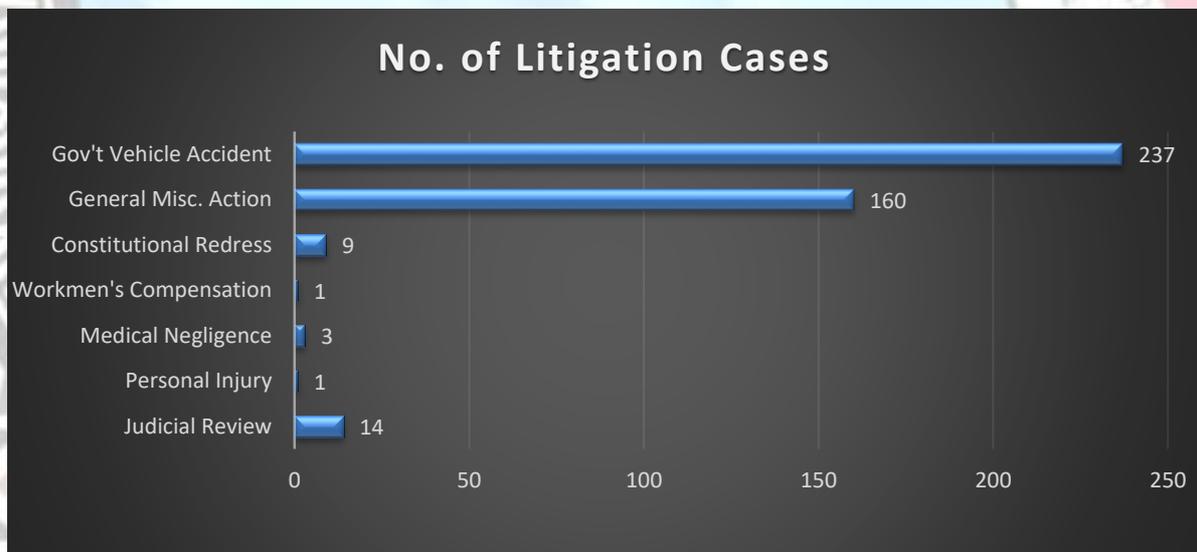
### Our Vision

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

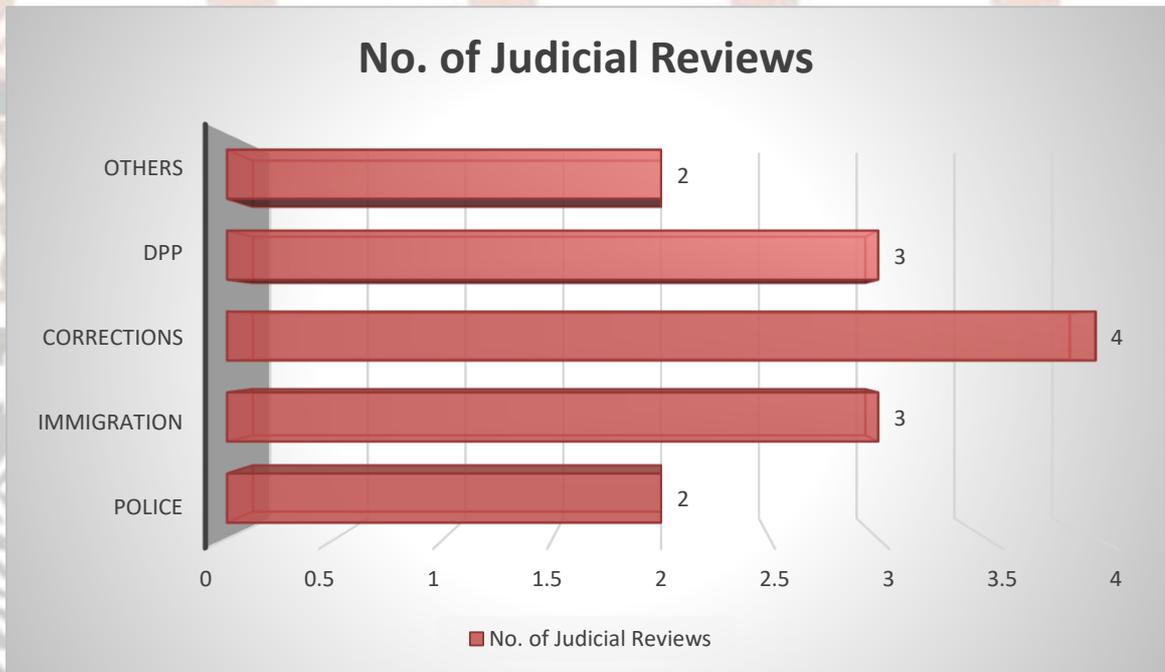
### What We Do

We are responsible for providing effective legal representation in litigation; providing 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 August 2022 to 31 July 2023:



**TOTAL: 425**  
**Litigation Cases for the years 2022-2023**



**TOTAL: 14**  
**Details of Judicial Reviews for the years 2022-2023**

## **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.

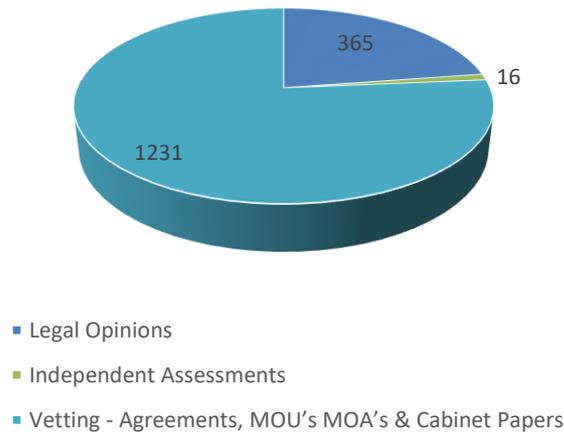
### **What We Do**

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 2022-2023 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.



## No. of Legal Opinions/Vettings



**Table of Legal Opinions and Vetting of Legal Documents for the years 2022-2023**

### 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.

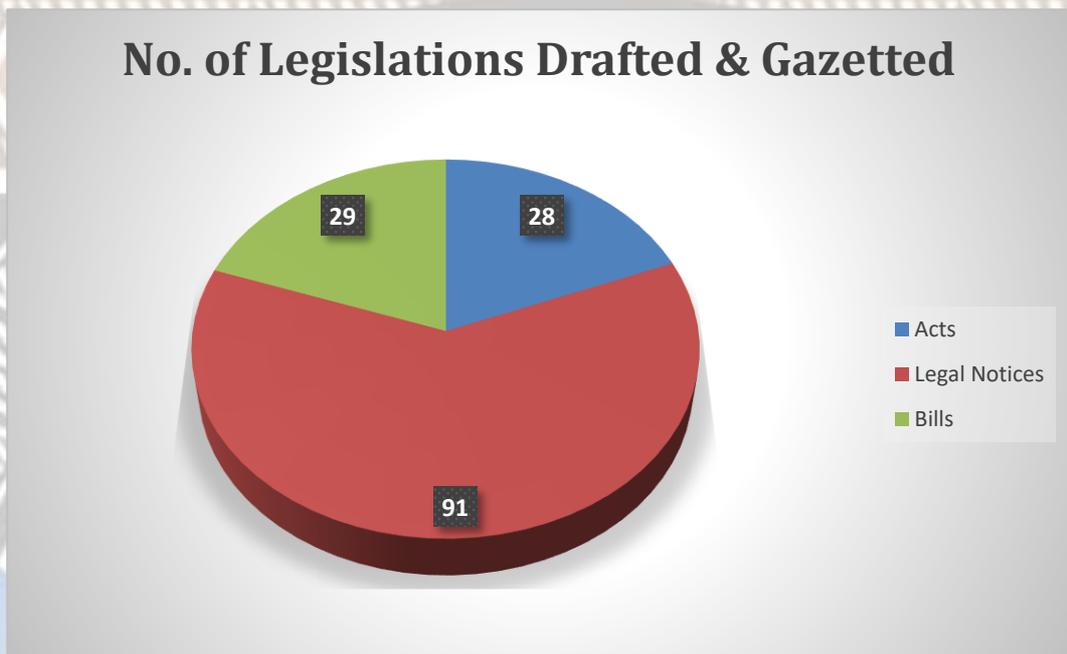


*Legislative Drafting & Sub-Ordinates in-discussion*

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 2023:



**List of Drafted & Published Bills and Laws for the year 2023**

## 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.

Year	No. of applications received	No. of pardons
1 August 2022 – 31 July 2023	17	3

**Grant of Mercy Applications Received and Presidential Pardons for the years 2022-2023**

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.

<b>Commission Members</b>
Chairman - Hon AGMJ – Mr Siromi Doko Turaga
Ms Sitamma Venkatappa
Mr Benjamin Hazelman
Mr Apakuki Kurusiga
Mr Shageeth Somaratne

**Mercy Commission Members for years 2022-2023**

## 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.



*FIPO Staff*

### ▪ Trade-Marks

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

No. Of Registration : Trade Marks: 2022-2023	
New	Endorsements
756	1,097

List of Registered Trade-Marks for the year 2022-2023

### ▪ Patent

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

No. Of New Application : Trade Marks: 2022-2023				
Total No	New	Endorsements	Local	Overseas
	6	22		6

Total No of Trade Marks Application for the years 2022-2023

Tabulated above is the total registration for both Patents and Trade-Marks of the financial years beginning at 1 August 2022 and ending on 31 July 2023.

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).



**FIPO Staff**

### III. Hotel Licensing Board

- **Hotel Licensing**

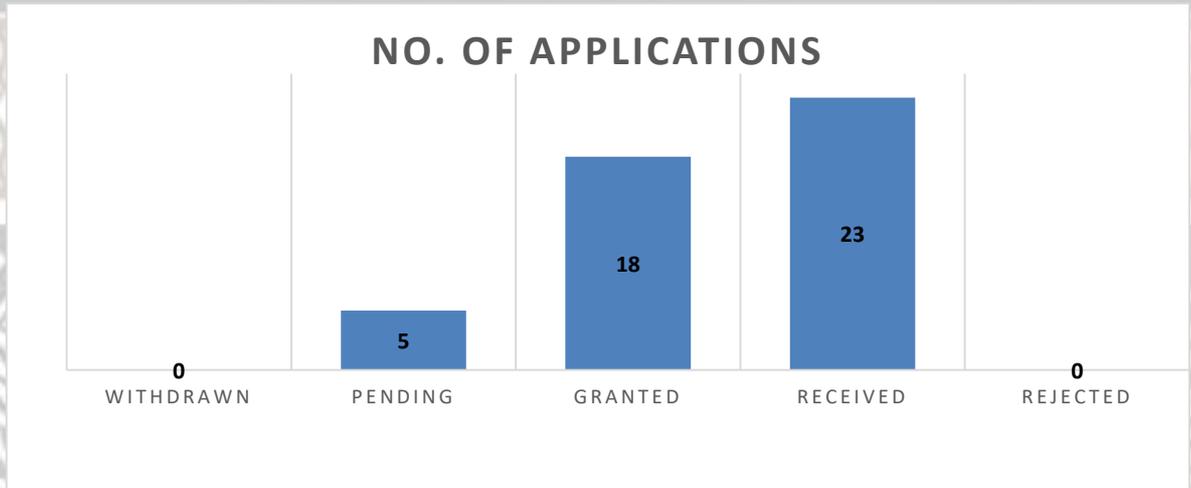
The Board is established under the Hotels and Guest Houses Act 1973 and is responsible for regulating and issuing licences to hotels. It is aimed at ensuring a just, fair and efficient mechanism for the timely processing of hotel licences applications and providing effective policy advice to the Attorney-General.

The following figure shows the number of hotel licences renewed in the 2022-2023 period.

<b>Table Of Hotel Licences Granted: 2022-2023</b>		
<b>Group</b>	<b>Location</b>	<b>No. of Renewal Licences</b>
One	12	12
Two	39	39
Three	37	37
Four	14	14
Five	56	56
Six	77	77
Seven	65	65
Eight	14	14
Nine	74	74
Ten	9	9
<b>Total</b>		<b>397</b>

**List of Hotel Licences Granted for the years 2022-2023**

The following figure shows the number of new hotel applications and licences were considered and granted between 1 August 2022 to 31 July 2023.



**TOTAL: 23**  
New Hotel Applications for the period 2022-2023

Hotel Licensing members for years 2022 - 2023	
Name	Designation
Richard Breen	Chairperson
Christine Volau	Board Member
Abhi Ram	Board Member

Hotel Licensing members for the years 2022-2023

#### 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 board appointments, appeals made or meetings held between 2022-2023.

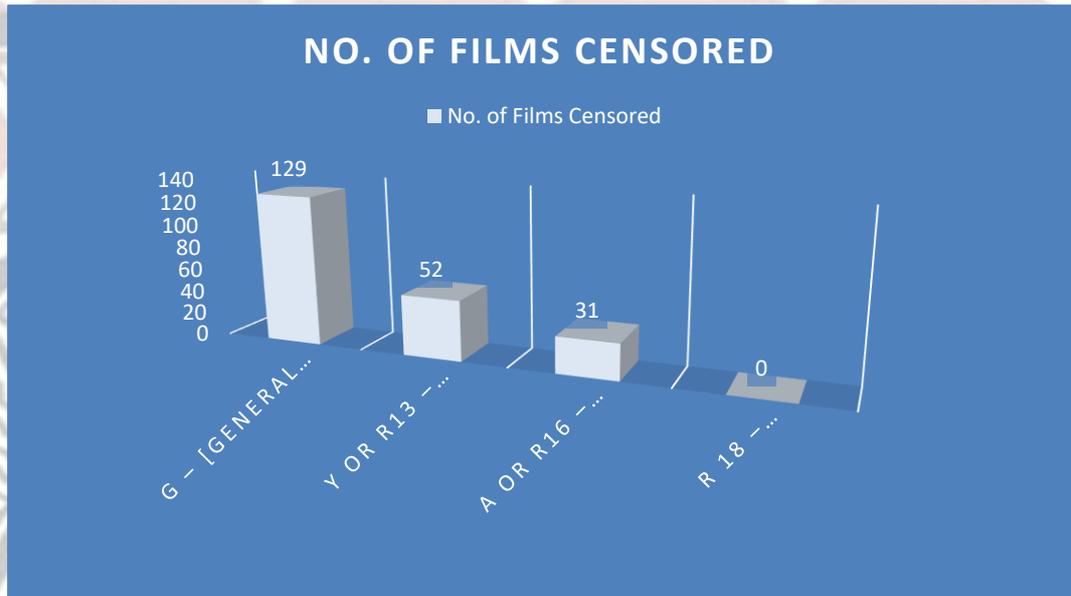
#### V. Film Control Board

- **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. There were no film control board appointments between 2022-2023.

The figures below show the number of films examined in each class or category:



Total No. of films censored by ratings for the years 2022-2023

## 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,



Board of Legal Education Staff

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 2022 to 31 July 2023.

Table Of BLE Applications : 2022-2023			
Institution	No. of Applications Received	Granted	Pending
USP	105	105	0
University of Fiji	49	49	0
Fiji National University	8	8	0
Overseas	11	7	4
<b>Total</b>	<b>173</b>	<b>169</b>	<b>4</b>

Total BLE applications considered for the years 2022-2023

**Board of Legal Education members for years 2022-2023**

Name	Designation
SG - Ropate Green	Chairperson
Justice Anjila Wati	Board Member
CR - Tomasi Bainivalu	Board Member

List of Board of Legal Education members for the years 2022-2023



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

### A. Law Revision

The Law Revision Commissioner, Ms. Glenys Andrews was appointed on 8 April 2022 for a term of 3 years as per Gazette Notice No. 428 of 2022. 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.

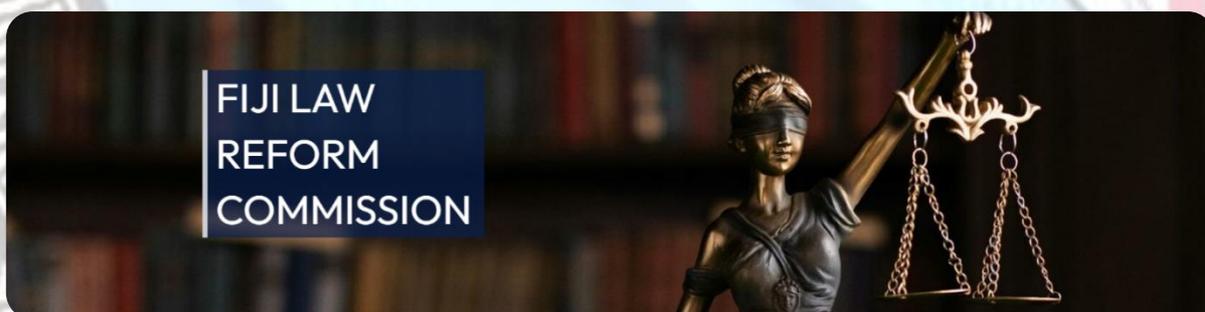
The task of the Law Revision Commissioner is to consolidate, revise and update all these laws in accordance with the powers given under the Revised Edition of the Laws Act (Cap 6). The last consolidation and revision of the laws of Fiji was conducted in 2016.

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 Hon. 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 2015 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. The Cabinet approved the re-establishment of the Fiji Law Reform Commission in a decision of 11 April 2023 and agreed that funding requirements for it be considered in the 2023-2024 budgetary process.

### C. Attorney-General's Conference

The Attorney-General's Conference ('AG's Conference') is a two-day event which has become a prominent feature in lawyers' calendars each year.

The 2022-2023 AG's Conference comprised sessions on topical issues for the legal fraternity in Fiji.

Speakers and attendees came from a large cross-section of the community including the judiciary, international organisations, educational institutions, private sector, statutory authorities and Government.



## 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 allocated under SEG 5 per annum as per the certified financial statements attached.

### 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. Furthermore, the law library has successfully subscribed for 3 additional online research platforms, namely, SCC online, ICLR online and Hein online platforms. These will assist our professional officers in retrieving the required information faster and efficient manner.

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. Some of the law reports which the library subscribed to during this fiscal year are as follows:

- Dominion Law Reports
- All England Law reports
- Weekly Law Reports
- Australian Law Reports
- Supreme Court Cases
- New Zealand Law Reports
- New Law Journal
- Australian Law Journal
- New Zealand Law Journal
- International Legal Materials
- Judicial Review Quarterly



*Principal Law Librarian,  
Mr. Ziad Hussein*



*Office of the Attorney  
General legal interns in the  
law library*

## 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 2022-2023 period is as follows:



*Principal Administrative Secretary, Mr. Jone Naituivau*



*Human Resources Dept. Staff in-discussion*

**Office of the Attorney-General**

<b>Post Title</b>	<b>Salary Band</b>	<b>No. Of Post</b>
Attorney-General & Minister of Justice	HR02	1
Solicitor-General	US01	1
Chairman Law Reform Commission	JU04	1
Deputy Solicitor-General	O	1
Chief Law Draftsperson	N	1
State Solicitor	N	2
Director Law Reform Commission	N	1
Deputy Chief Law Draftsperson	M	1
Deputy State Solicitor	M	3
Principal Legal Officer	K	9
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	1
Accounts Officer	F	1
Administrative Officer	F	3
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	13
Typist	C	3
Receptionist	C	1
Technical Assistant	C	1
Telephone Operator	C	1
<b>TOTAL</b>		<b>113</b>

<b>Post Title</b>	<b>Salary Grade</b>	<b>No. Of Post</b>
Driver	GWE	5
Driver/Messenger	GWE	6
Messenger Grade II	GWE	2
<b>Total</b>		<b>3</b>

**Office of the Attorney-General Staff Establishment for the year 2022-2023**

▪ **Staff Profile**

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the years 2022-2023.

Table Of Staff Profile : 2022-2023		
Post Processing Statistics	No. of Staff Movements	
	2022	2023
Appointments	13	24
Promotion	6	8
Resignation	11	11
Termination	-	-
Transfer	-	1
Retirement	1	-
Renewal of Contract	8	-

Staff Movement for the years 2022-2023

**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 behaviour;
- ❖ 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.



Senior Administrative Officer (Admin.), Mr. Ashneil Karan

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 2022-2023.

Table Of Trainings & Developments : 2022-2023		
Training	Trainings attended by no. of staff	
	2022	2023
Local	16	123
Overseas	3	23

Table of Trainings & Development for the years 2022-2023

## Part 4: Accounts Performance Report

### A. Introduction

The core functions of the section for the 2022-2023 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.



*Principal Accounts Officer,  
Mr. Paula Naitoko*



**B. Disclosures and Financial Compliance**

**OFFICE OF THE ATTORNEY-GENERAL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2023**

**OFFICE OF THE ATTORNEY-GENERAL**

**FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023**

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## OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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E-mail: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)  
Website: [www.oag.gov.fj](http://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 ("Office") which comprise the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses and Trust Fund Accounts for the financial year ended 31 July 2023, 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 Accountants' 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.

##### Other Information

The Management of the Office are responsible for the Other Information. The other information comprises the Annual Report but does not include the financial statements and the auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit, or otherwise appears to be materially misstated. If, based upon the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

##### 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:

- 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  
06 March 2024

**OFFICE OF THE ATTORNEY-GENERAL**

**MANAGEMENT CERTIFICATE  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023**

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The Financial Statement of Office of the Attorney-General for financial year ended 31 July 2023 comprises the following heads of appropriation:

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

The data reflected in the respective Financial Statements are extracted from the data captured from the Financial Management Information System which is centrally maintained by Ministry of Finance.

We certify that these financial statements:

- (a) fairly reflect the financial performance of the Office of the Attorney-General and its financial position for the financial year ended 31 July 2023; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.



Mr. Ropate Green Lomavatu

**Solicitor-General**

Date: 29/02/24



Mr. Paula Naitoko

**Principal Accounts Officer**

OFFICE OF THE ATTORNEY-GENERAL

Schedule 1

HEAD 03: STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023

	Note	2023 (\$)	2022 (\$)
<b>RECEIPTS</b>			
<b>State Revenue</b>			
Operating Revenue		375,361	657,296
<b>Total State Revenue</b>		<u>375,361</u>	<u>657,296</u>
<b>Agency Revenue</b>			
Miscellaneous Revenue		5,850	6,000
<b>Total Agency Revenue</b>		<u>5,850</u>	<u>6,000</u>
<b>TOTAL REVENUE</b>		<u>381,211</u>	<u>663,296</u>
<b>EXPENDITURE</b>			
<b>Operating Expenditure</b>			
Established Staff	3(a)	3,019,463	2,784,398
Government Wage Earners	3(b)	316,365	178,775
Travel & Communication	3(c)	492,560	177,357
Maintenance & Operations	3(d)	599,593	361,950
Purchase of Goods & Services	3(e)	311,568	249,580
Operating Grants and Transfers	3(f)	4,315,162	3,421,869
Special Expenditure	3(g)	115,758	269,226
<b>Total Operating Expenditure</b>		<u>9,170,469</u>	<u>7,443,155</u>
Value Added Tax		121,926	33,649
<b>TOTAL EXPENDITURE</b>		<u>9,292,395</u>	<u>7,476,804</u>

MEDIA INDUSTRY DEVELOPMENT AUTHORITY (MIDA)

Schedule 2

HEAD 09: STATEMENT OF RECEIPTS AND EXPENDITURE – MIDA  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023

	Note	2023 (\$)	2022 (\$)
<b>EXPENDITURE</b>			
<b>Operating Expenditure</b>			
Operating Grants and Transfer		8,931	23,067
<b>Total Operating Expenditure</b>		<u>8,931</u>	<u>23,067</u>
<b>TOTAL EXPENDITURE</b>		<u>8,931</u>	<u>23,067</u>

CONSTITUTIONAL OFFICES COMMISSION (COC)

Schedule 3

HEAD 13: STATEMENT OF RECEIPTS AND EXPENDITURE – COC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023

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	Note	2023 (\$)	2022 (\$)
<b>EXPENDITURE</b>			
<b>Operating Expenditure</b>			
Operating Grants and Transfer		7,178	5,246
<b>Total Operating Expenditure</b>		<u>7,178</u>	<u>5,246</u>
<b>TOTAL EXPENDITURE</b>		<u>7,178</u>	<u>5,246</u>

OFFICE OF THE ATTORNEY-GENERAL

Schedule 4

HEAD 03: APPROPRIATION STATEMENT  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$) Note 5	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b) Note 4
	<b>Operating Expenditure</b>						
1	Established Staff	3,470,558	(170,842)	3,299,716	3,019,463	---	280,253
2	Government Wage Earners	275,937	55,842	331,779	316,365	---	15,414
3	Travel & Communication	462,000	120,000	582,000	492,560	---	89,440
4	Maintenance & Operations	517,000	129,670	646,670	599,593	---	47,077
5	Purchase of Goods & Services	505,780	8,318	514,098	311,568	---	202,530
6	Operating Grants & Transfers	4,344,532	---	4,344,532	4,315,162	---	29,370
7	Special Expenditure	410,000	(142,988)	267,012	115,758	---	151,254
	<b>Total Operating Expenditure</b>	<b>9,985,807</b>	<b>---</b>	<b>9,985,807</b>	<b>9,170,469</b>	<b>---</b>	<b>815,338</b>
	<b>Capital Expenditure</b>						
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchases	---	---	---	---	---	---
10	Capital Grants & Transfers	---	---	---	---	---	---
	<b>Total Capital Expenditure</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
13	Value Added Tax	170,555	---	170,555	121,926	---	48,629
	<b>TOTAL EXPENDITURE</b>	<b>10,156,362</b>	<b>---</b>	<b>10,156,362</b>	<b>9,292,395</b>	<b>---</b>	<b>863,967</b>

MEDIA INDUSTRY DEVELOPMENT AUTHORITY (MIDA)

Schedule 5

HEAD 09: APPROPRIATION STATEMENT – MIDA  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	<b>Operating Expenditure</b>						
1	Established Staff	---	---	---	---	---	---
2	Government Wage Earners	---	---	---	---	---	---
3	Travel & Communication	---	---	---	---	---	---
4	Maintenance & Operations	---	---	---	---	---	---
5	Purchase of Goods & Services	---	---	---	---	---	---
6	Operating Grants & Transfers	67,054	---	67,054	8,931	---	58,123
7	Special Expenditure	---	---	---	---	---	---
	<b>Total Operating Expenditure</b>	<b>67,054</b>	<b>---</b>	<b>67,054</b>	<b>8,931</b>	<b>---</b>	<b>58,123</b>
	<b>Capital Expenditure</b>						
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchases	---	---	---	---	---	---
10	Capital Grants & Transfers	---	---	---	---	---	---
	<b>Total Capital Expenditure</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
13	Value Added Tax	---	---	---	---	---	---
	<b>TOTAL EXPENDITURE</b>	<b>67,054</b>	<b>---</b>	<b>67,054</b>	<b>8,931</b>	<b>---</b>	<b>58,123</b>

CONSTITUTIONAL OFFICES COMMISSION (COC)

Schedule 6

HEAD 13: APPROPRIATION STATEMENT - COC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	<b>Operating Expenditure</b>						
1	Established Staff	---	---	---	---	---	---
2	Government Wage Earners	---	---	---	---	---	---
3	Travel & Communication	---	---	---	---	---	---
4	Maintenance & Operations	---	---	---	---	---	---
5	Purchase of Goods & Services	---	---	---	---	---	---
6	Operating Grants & Transfers	20,000	---	20,000	7,178	---	12,822
7	Special Expenditure	---	---	---	---	---	---
	<b>Total Operating Expenditure</b>	<b>20,000</b>	<b>---</b>	<b>20,000</b>	<b>7,178</b>	<b>---</b>	<b>12,822</b>
	<b>Capital Expenditure</b>						
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchases	---	---	---	---	---	---
10	Capital Grants & Transfers	---	---	---	---	---	---
	<b>Total Capital Expenditure</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
13	Value Added Tax	---	---	---	---	---	---
	<b>TOTAL EXPENDITURE</b>	<b>20,000</b>	<b>---</b>	<b>20,000</b>	<b>7,178</b>	<b>---</b>	<b>12,822</b>

ACCOUNTABILITY & TRANSPARENCY COMMISSION (ATC)

Schedule 7

HEAD 13: APPROPRIATION STATEMENT - ATC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	<b>Operating Expenditure</b>						
1	Established Staff	---	---	---	---	---	---
2	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	---	---	---	---	---	---
	<b>Total Operating Expenditure</b>	<b>20,000</b>	<b>---</b>	<b>20,000</b>	<b>---</b>	<b>---</b>	<b>20,000</b>
	<b>Capital Expenditure</b>						
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchases	---	---	---	---	---	---
10	Capital Grants & Transfers	---	---	---	---	---	---
	<b>Total Capital Expenditure</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
13	Value Added Tax	---	---	---	---	---	---
	<b>TOTAL EXPENDITURE</b>	<b>20,000</b>	<b>---</b>	<b>20,000</b>	<b>---</b>	<b>---</b>	<b>20,000</b>

**STATEMENT OF LOSSES  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023**

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**Loss of Money**

There was no loss of money recorded for the financial year ended 31 July 2023.

**Loss of Revenue**

There was no loss of revenue recorded for the financial year ended 31 July 2023.

**Loss (other than money)**

There was no loss (other than money) recorded for the financial year ended 31 July 2023.

**Write-Offs from Board of Survey**

Description	Amount (\$)
Furniture & Fittings	2,731
IT Equipment	3,998
<b>Total</b>	<b>6,729</b>

## 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 2023**

	Note	2023 (\$)	2022 (\$)
<b>RECEIPTS</b>			
Participants registration fees for AG's conference		626,725	469,987
Budget allocation from Consolidated Fund		87,200	60,000
<b>Total Receipts</b>		<b>713,925</b>	<b>529,987</b>
<b>PAYMENTS</b>			
AG's Conference - Accommodation		469,930	316,740
AG's Conference - Stationery		17,753	10,482
AG's Conference – Participant Transportation		1,400	---
AG's Conference – Advertising		2,760	6,388
AG's Conference - Incidentals		2,815	2,730
Set Up & IT & Website		27,816	38,041
Band		5,500	5,700
AG's Conference – Speakers Travel		4,645	---
AG's Conference – Dinner Decoration & Setup		12,546	---
Meal Claims		3,334	566
Refund of registration fees		22,550	300
Uniform Expenses		2,691	2,520
Bank Charges		163	92
<b>Total Payments</b>		<b>573,903</b>	<b>383,559</b>
<b>Net Surplus</b>		<b>140,022</b>	<b>146,428</b>
Balance as at 1 August		319,226	172,798
<b>Closing Balance as at 31 July</b>	6	<b>459,248</b>	<b>319,226</b>

## 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 2023

	Note	2023 (\$)	2022 (\$)
<b>RECEIPTS</b>			
Interest		2,116	3,732
<b>Total Receipts</b>		<u>2,116</u>	<u>3,732</u>
<b>PAYMENTS</b>			
Laws of Fiji Book Payments		---	46,411
Audit Certificate bank fees		---	50
Withholding Tax		170	373
Bank Charges		60	60
<b>Total Payments</b>		<u>230</u>	<u>46,894</u>
<b>Net Surplus / (Deficit)</b>		<u>1,886</u>	<u>(43,162)</u>
Balance as at 1 August		431,616	474,778
<b>Closing Balance as at 31 July</b>	6	<u>433,502</u>	<u>431,616</u>

## 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 2023

	Note	2023 (\$)	2022 (\$)
<b>RECEIPTS</b>			
Revenue		365,911	709,169
Interest		4,062	4,474
<b>Total Receipts</b>		<b>369,973</b>	<b>713,643</b>
<b>PAYMENTS</b>			
Litigation Payments		321,705	481,784
Withholding Tax		406	447
Bank Charges		86	117
<b>Total Payments</b>		<b>322,197</b>	<b>482,348</b>
<b>Net Surplus</b>		<b>47,776</b>	<b>231,295</b>
Balance as at 1 August		796,404	565,109
<b>Closing Balance as at 31 July</b>	6	<b>844,180</b>	<b>796,404</b>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023**

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**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 2004, 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 Trading and Manufacturing Accounts.

**(b) Accounting for Value Added Tax (VAT)**

All income and expenses are VAT exclusive. The Office on a monthly basis takes out VAT output on total money received for expenditure from Ministry of Finance. VAT input on the other hand is claimed on payments made to the suppliers and sub-contractors for expenses incurred.

The VAT payment as per the statement of receipts and expenditure relates to the VAT input claimed on payments made to the suppliers and sub-contractors for expenses incurred and VAT payments to FRCS. Actual amount paid to FRCS during the year represent the difference between VAT Output and VAT Input.

**OFFICE OF THE ATTORNEY-GENERAL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023**

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

**(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 increased by \$235,065 or 8% in 2023 compared to 2022. This was due to the increase in recruitment of staff to fill the vacant established positions.
- (b) Government Wage Earners expenditure increased by \$137,590 or 77% in 2023 compared to 2022. This was mainly due to the filled up vacant positions in SEG 02 and the increased in payments of Overtime.
- (c) Travel and Communications expenditure increased by \$315,203 or 178% in 2023 compared to 2022. This was due to the increase of official travels with an increase in subsistence allowances as well.
- (d) Maintenance and Operations expenditure has increased by \$237,643 or 66% in 2023 compared to 2022. Increasing numbers of staff has increased the operation level at the Office of the Attorney General.
- (e) Purchase of goods and services increased by \$61,988 or 25% in 2023 compared to 2022. The budget has increased in this SEG thus the level of activity in this SEG has also increased. Activity such as payments of independent of assessment costs, legal fees, representation of legal matters and consultations as well.
- (f) Operating grants and transfers expenditure increased by \$893,293 or 26% in 2023 compared to 2022. The budget in this SEG was decreased by 8%, however, the payments of grants and subsidy was the same as in the signed agreement and contracts.
- (g) Expenses in Special Expenditure decreased by \$153,468 or 57% in 2023 compared to 2022. There were not much activity in this SEG in 2023 especially on the aircraft accident investigation which holds more than 50% budget of this SEG. The utilization rate for the aircraft accident investigation budget was only 28%.

OFFICE OF THE ATTORNEY-GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023

NOTE 4: UNUTILISED BUDGET

Significant savings for the financial year ended 31 July 2023 are as follows:

Head 3

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
(a)	Established Staffs	3,299,716	3,019,463	280,253	8%
(b)	Government Wage Earners	331,779	316,365	15,414	5%
(c)	Travel and Communication	582,000	492,560	89,440	15%
(d)	Maintenance and Operations	646,670	599,593	47,077	7%
(e)	Purchase of Goods and Services	514,098	311,568	202,530	39%
(f)	Operating Grants and Transfers	4,344,532	4,315,162	29,370	0.7%
(g)	Special Expenditure	267,012	115,758	151,254	57%

- a) There were less than 10% savings in SEG 01, SEG 02, SEG 04 and SEG 06. More than 90% of the budget provided were utilized.
- b) There was savings of 15% in Travel & Communication. Funds have been vired into the travel allocations due to the high expectation of increase in official travel, thus the revised budget has increased.
- c) Savings of 39% was in the Purchase of Goods & Services SEG. Less purchasing of Goods was one of the contributing factor, however the Office was still able to utilize more than 60% of the provided budget in this SEG.
- d) Savings of 57% was in the Special Expenditure SEG. There were not much activity in this SEG on 2023.

NOTE 5: DETAILS OF APPROPRIATION CHANGES

Movements were made through Virement as follows:

The Solicitor-General approved the following Virement under delegation from the Minister of Finance.

Virement No.	From	To	Amount (\$)
V01/2023	SEG's 4,5	SEG's 4,5	29,000
V02/2023 DCA	SEG 5	SEG 4	12,500
V03/2023	SEG 5	SEG 4	23,895
V04/2023	SEG 7	SEG 3	40,000
V05/2023	SEG's 5, 7	SEG's 4, 5	75,275
V06/2023	SEG's 1, 4, 5, 7	SEG's 3, 4, 5	168,000
V07/2023	SEG 1	SEG 3, 4	35,000

OFFICE OF THE ATTORNEY-GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (*continued...*)  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2023

**NOTE 5: DETAILS OF APPROPRIATION CHANGES (*continued...*)**

The Permanent Secretary for Finance approved the following Virement:

Virement No.	From	To	Amount (\$)
V03001/23	SEG 1	SEG 2	4,430
V03002/23	SEG 1	SEG 1 & 2	60,476
V03003/23	SEG 1	SEG 2	936

**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 plus VAT from the yearly budget allocation.

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

As at 31 July 2023, the Trust Fund Account had a balance of \$459,248. The balance is made up of the \$87,200 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 2023, the Laws of Fiji Trust Fund Account had a balance of \$433,502. This balance is made up of the surplus from sale and publishing and printing of the Law books as well as interest.

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 2023, the Solicitor-General Trust Fund Account had a balance of \$844,180. This balance is mostly made up of the payments received from the respective ministries, department and agencies for which the case is in progress.