

# 2016 – 2017 ANNUAL REPORT

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**OFFICE OF THE  
ATTORNEY - GENERAL**

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PARLIAMENTARY PAPER NO. 89 OF 2024



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# Introduction

This Report covers the activities of the Office of the Attorney-General for January 2016 to July 2017.

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 Government of Fiji. 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 of the Attorney-General enhance confidence for stability and growth for a peaceful and prosperous Fiji.

# Our Mission

To provide quality legal services to 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.

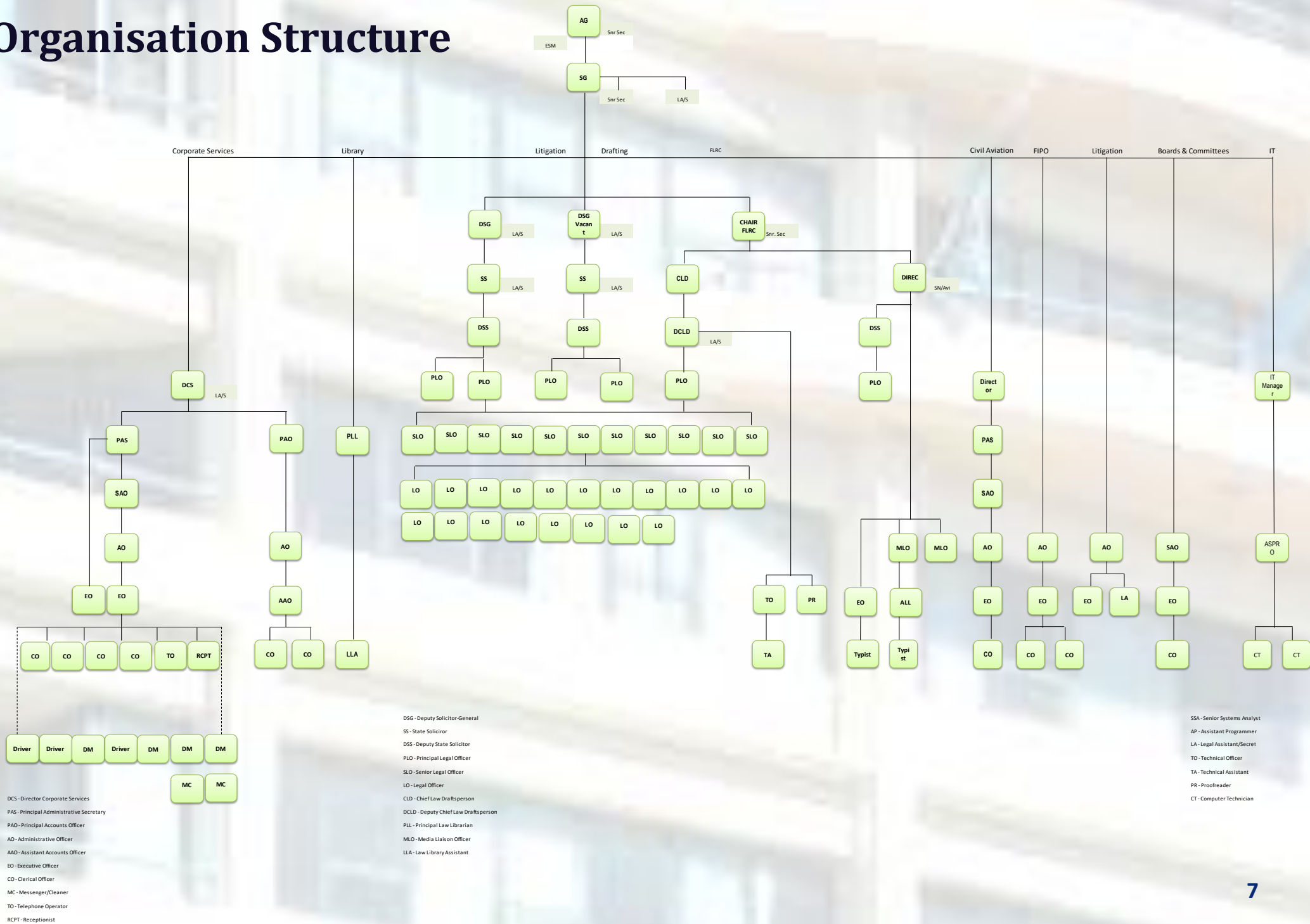
# Our Stakeholders

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



DCS - Director Corporate Services  
 PAS - Principal Administrative Secretary  
 PAO - Principal Accounts Officer  
 AO - Administrative Officer  
 AAO - Assistant Accounts Officer  
 EO - Executive Officer  
 CO - Clerical Officer  
 MC - Messenger/Cleaner  
 TO - Telephone Operator  
 RCPT - Receptionist

DSG - Deputy Solicitor-General  
 SS - State Solicitor  
 DSS - Deputy State Solicitor  
 PLO - Principal Legal Officer  
 SLO - Senior Legal Officer  
 LO - Legal Officer  
 CLD - Chief Law Draftsperson  
 DCLD - Deputy Chief Law Draftsperson  
 PLL - Principal Law Librarian  
 MLO - Media Liaison Officer  
 LLA - Law Library Assistant

SSA - Senior Systems Analyst  
 AP - Assistant Programmer  
 LA - Legal Assistant/Secretary  
 TO - Technical Officer  
 TA - Technical Assistant  
 PR - Proofreader  
 CT - Computer Technician

# 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

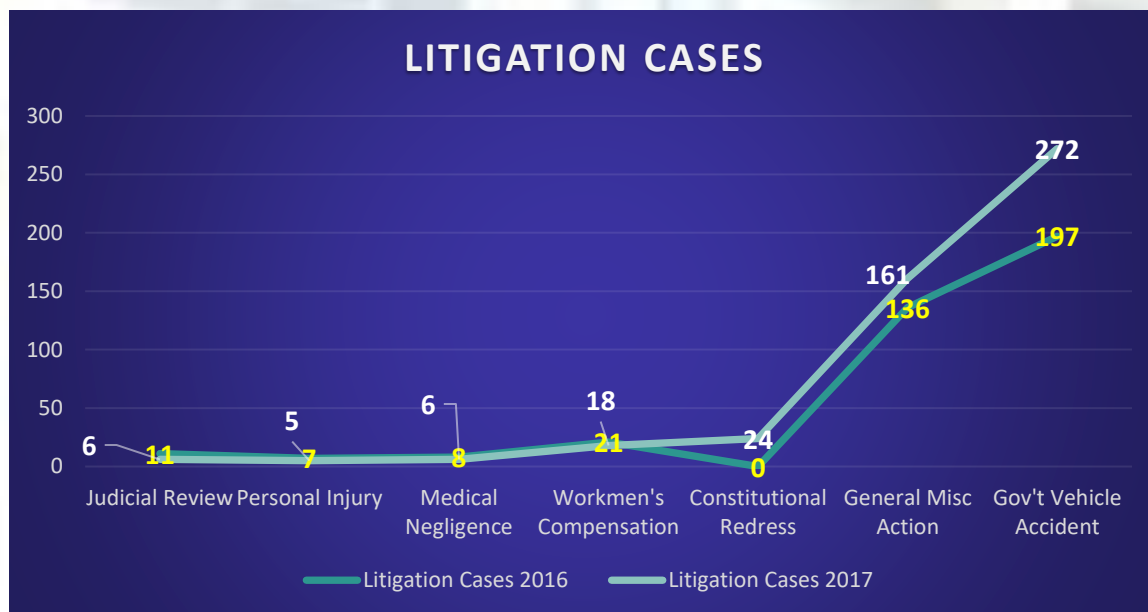
### Our Vision

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

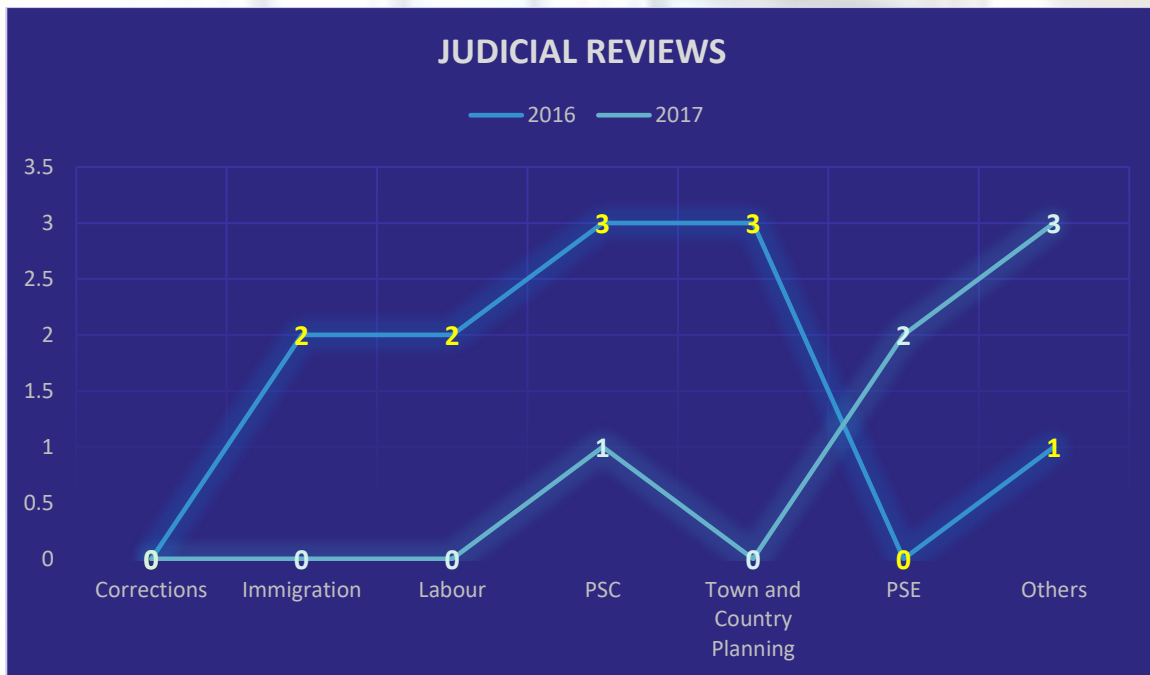
We are responsible for providing effective legal representation in litigation; providing specialised training and development in litigation and advocacy skills, educate, update and create awareness of the developments in law and to establish a litigation support service to assist professional officers.

The graph below shows the number of Litigation cases and Judicial reviews for the period 2016-2017:



**Total 2016: 380    Total 2017: 489**  
**Graph of Litigation Cases for the years 2016-2017**





**Total 2016: 11    Total 2017: 6**  
**Graph of Judicial Reviews for 2016-2017**

## 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 2016-2017 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, Environmental and Constitutional Law.

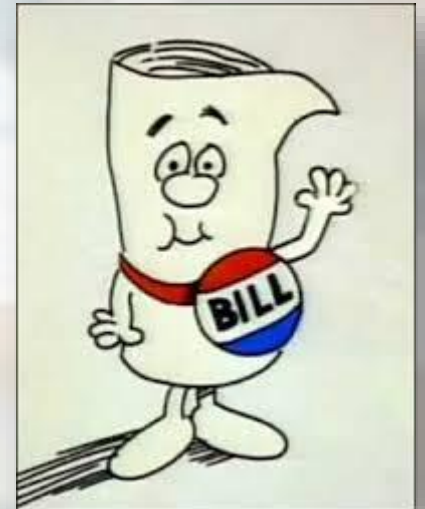
## C. Legislative Drafting Section

### Our Vision

To provide the Fijian Government with a comprehensive high quality legal drafting service and guidance on the development of legal proposals and the provision of 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.

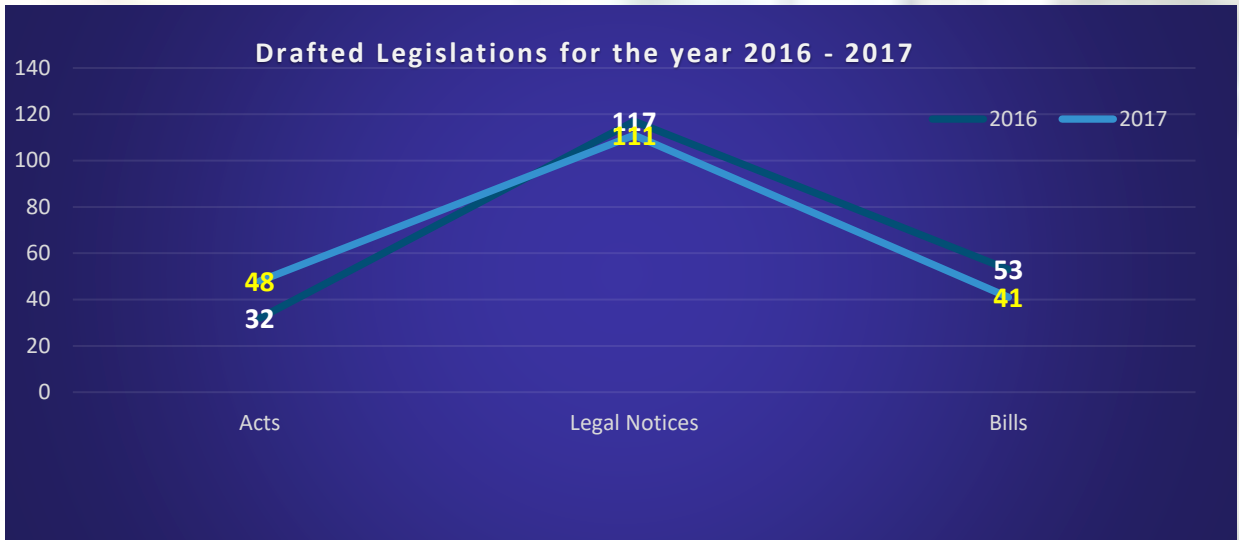


In discharging drafting responsibilities we do the following –

- [a] advise and assist Ministries on the development, formulation, assessment and determination of legal policy proposals;
- [b] be part of committees or working groups in Ministries that are responsible for policy assessment and legal changes;
- [c] carry out legal research and consultation with Ministries on drafting and vetting of laws;
- [d] assist and advise Ministries to carry out consultation and finalisation of draft laws;
- [e] assist Ministries in progressing laws through Cabinet;
- [f] give advisory opinions to Ministries on the interpretation or application of laws;
- [g] assist the Solicitor-General in the general administration of the Office of the Attorney-General;
- [h] perform other functions assigned to it by the Solicitor-General;
- [i] undertake advisory opinion and vetting of Cabinet papers in respect of any legal policy proposals; and
- [j] facilitate and assist with public consultation on proposed laws.



The following graph shows Bills, Acts (Legislation) and Legal Notices which were drafted and published in the Gazette for the period 2016-2017:



Graph of Drafted & Gazette Legislations for 2016 - 2017



## D. Boards, Committees & Commissions

### I. Mercy Commission

#### ▪ Grant of Mercy

Pursuant to section 119 of the Constitution, the Commission on the Prerogative of Mercy established under the State Service Decree 2009 continues in existence as the Mercy Commission.

Commission Members
Chairman - Hon AGMJ – Mr Aiyaz Sayed-Khaiyum

**List of Mercy Commission Members**

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. The Commission meetings were not held for the period 2016-2017 due to no appointments of its members.

### II. Fiji Intellectual Property Office (FIPO)

#### ▪ Copyright and related Statutory Obligations

The Copyright Tribunal is established under the Copyright Act 1999 as a quasi-judicial body with the power to determine matters pursuant to that Act, including the determination of any dispute in relation to a licensing scheme under the Copyright Act 1999.

The Copyright office continues with its duty in assisting the public in providing legal advice with its queries in relation to copyright. The Tribunal had no sittings or meetings due to the lapse of appointments for its members.

#### ▪ Trade-Marks

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

	New	Endorsements
<b>Total No.</b>	<b>1253</b>	<b>1311</b>

**List of New & Endorsement Trade-mark Applications for the years 2016-2017**

- **Patent**

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

	New	Endorsements	Local	Overseas
<b>Total No.</b>	<b>47</b>	<b>12</b>	<b>8</b>	<b>39</b>

**List of New & Endorsement Patent Applications for the years 2016-2017**

Tabulated above is the total estimated registration for both Patents and Trade-Marks for the year period August 2016 to July 2017.

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

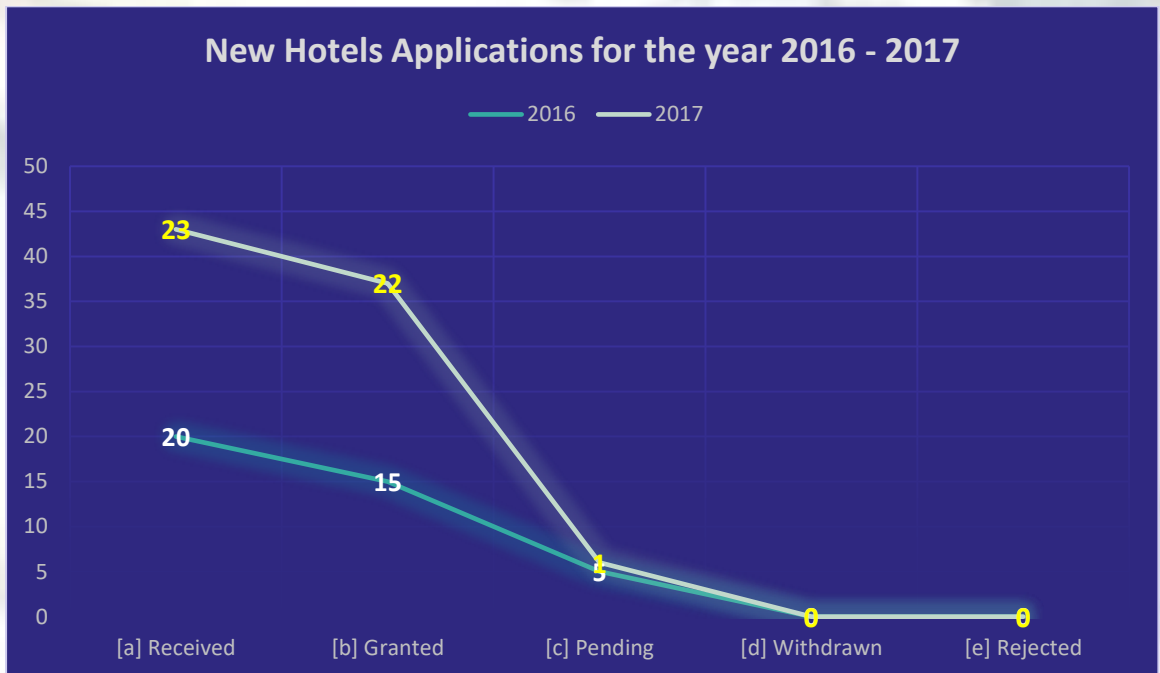
### III. Hotel Licensing Board

- **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 license applications and providing effective policy advice to the Attorney-General. The following figure shows the number of hotel licences renewed in the 2016-2017 period.

<b>Table Of Hotels &amp; Guests House License Granted : 2016 - 2017</b>			
Group	Location	No. of Renewal License	
		2016	2017
One	Levuka & Islands off Levuka	14	12
Two	Taveuni & Islands off Taveuni	40	39
Three	Savusavu & Islands off Savusavu	42	39
<b>Four</b>	Labasa & Islands off Labasa	11	11
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	46	50
Six	Nadi & Islands off Nadi	66	70
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	70	71
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	19	18
Nine	Deuba/PacificHarbour/Beqa/Lau/Suva/Nausori/Tailevu	76	75
Ten	Kadavu Islands	9	9

The following figure shows the number of new hotels and guest house applications and licences granted in 2016-2017:



Graph of New Hotel Applications for 2016 - 2017

#### 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 2016-2017 and no meetings were held.

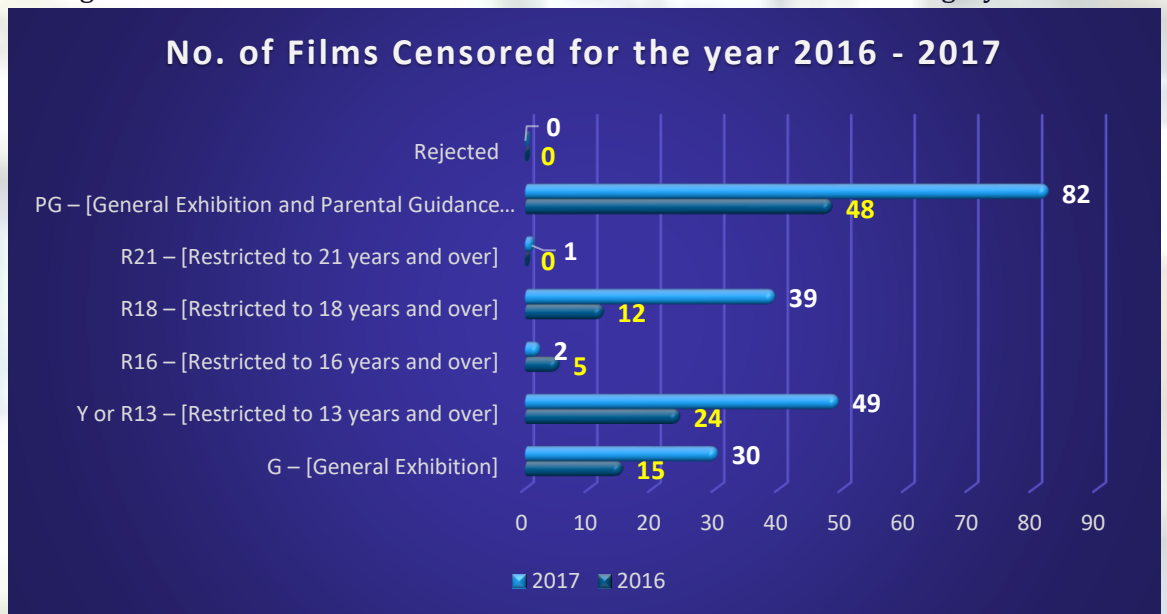
#### V. Film Control Board

##### ▪ 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:



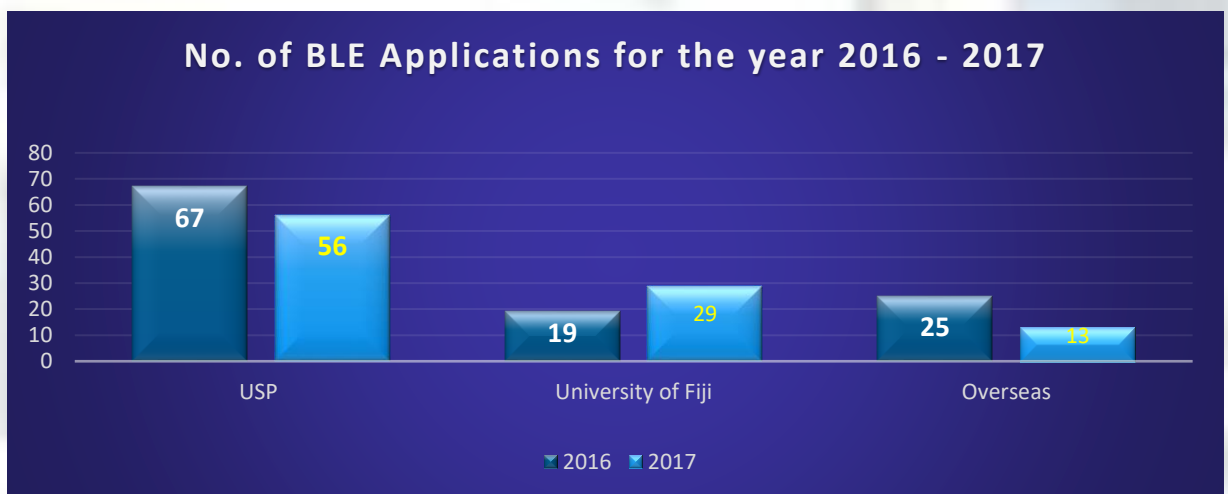
Graph of Film Censored by Ratings for 2016-2017

## 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 graph shows applications considered by the Board from the University of the South Pacific, University of Fiji and Overseas graduates between the period 2016-2017.



Graph of BLE Applications Considered for 2016-2017

## Part 2: Attorney-General Chambers Services Delivery Report

### A. Law Revision

The Law Revision Commissioner, Ms. Tracey L. Wong was appointed on 16 February 2016 for a term of 2 years as per Gazette Notice No. 637 of 2016. 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 (Cap 6). The 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

### B. Law Reform



Law Reform is the research of laws and advises government on its policies, and preparing draft laws for the ministries and departments for submission to cabinet. In terms of law reform work, the legislative drafting section is currently charged with the overall review of laws.

Currently there is no Chairperson of the Fiji Law Reform Commission but the function is performed by the Solicitor-General, in consultation with the Attorney-General.



### **C. Attorney-General's Conference**

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

The Conference comprised sessions on topical issues for the legal fraternity in Fiji.

Speakers came from cross-section of the community including judiciary, international organisations, educational institution, commercial sector and government lawyers and stakeholders attended the conference.



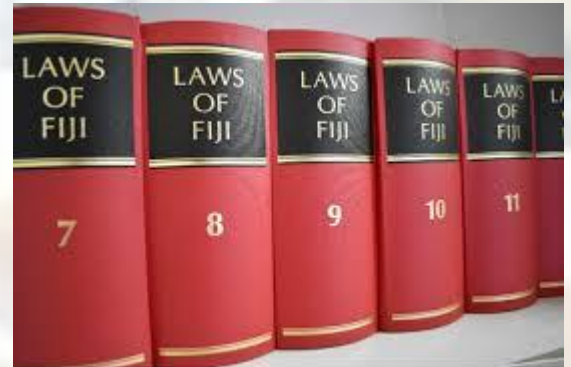
*Participants of the 18<sup>th</sup> Attorney-General's Conference.*

## 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 \$100,000 under SEG 5 per annum.



### Focus for 2016-2017 and Major Projects

The main focus for the library this fiscal year was further strengthening of the existing internal control systems of the law library in an effort to provide a more stable and secure system to safeguard the library collection. As such, the law library undertook the extensive exercise of placing the magnetic strips in all legal text books. This enabled better control of stock and prevented any unauthorised removal of the books from the library.

Additionally, with the security of hard copy materials, the law library also concentrated on the safety and security of catalogue information and the borrowing/returns records. In light of this, recommendations were made to have the Liberty library management system to be hosted on the Cloud and the system was successfully migrated to the Cloud within the financial year.

The benefits of having the Liberty 5.0 now hosted on Cloud are as follows;

- secure data protection
- automatic updates to application
- daily backups
- antivirus management
- nightly backups
- offsite backups
- disaster recovery



### 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 2017-2018

To further diversify the online services to users and focus on hard copy collection development.



# 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 allocated to the Office of the Attorney-General, Fiji Law Reform Commission and Civil Aviation Department in 2016-2017:



### Office of the Attorney-General

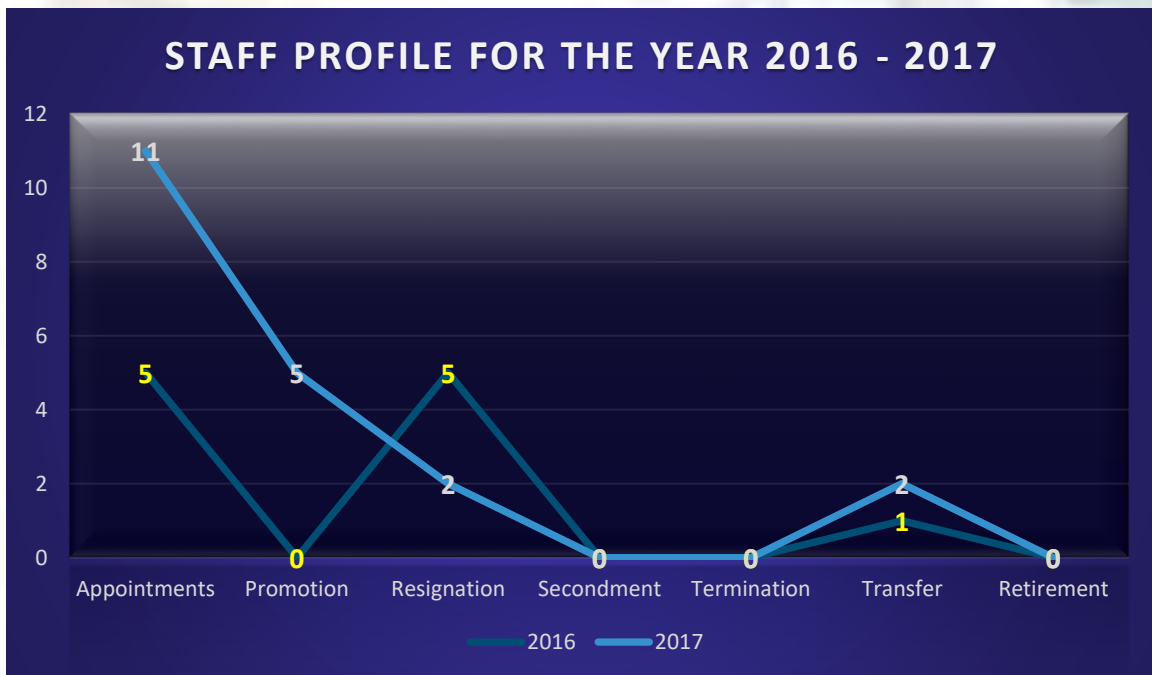
Post Title	Salary Grade	No. Of Post
Attorney-General & Minister of Justice	HR02	1
Solicitor-General	US01	1
Deputy Solicitor-General	US02	2
Chief Administrative Officer	US04	1
Chief Law Draftsperson	LG01	1
State Solicitor	LG01	2
Deputy State Solicitor	LG02	3
Deputy Chief Law Draftsperson	LG02	1
Principal Legal Officer	LG03	6
Senior Legal Officer	LG04	9
Legal Officer	LG05	15
Principal Law Librarian	IR02	1
Media Liaison Officer	SS03	1
Law Library Assistant	IR05	1
Principal Accounts Officer	AC01	1
Accounts Officer	AC03	1
Assistant Accounts Officer	AC04	1
Principal Administrative Officer	SS01	1
Senior Administrative Officer	SS02	2
Administrative Officer	SS03	3
Executive Officer	SS04	4
Senior Secretary	SS03	2
Secretary	SS04	6
Clerical Officer	SS05	10
Steno Typist/Typist	SS05	5
Assistant Court Officer	SS05	1
Telephone Operator	SS05	1
<b>TOTAL</b>		<b>83</b>

Office of the Attorney-General Staff Establishment for 2016-2017



- **Staff Profile**

The graph below provides details the staff profile and movements within the Office of the Attorney-General in 2016-2017.



**Graph of Staff Movements for 2016-2017**

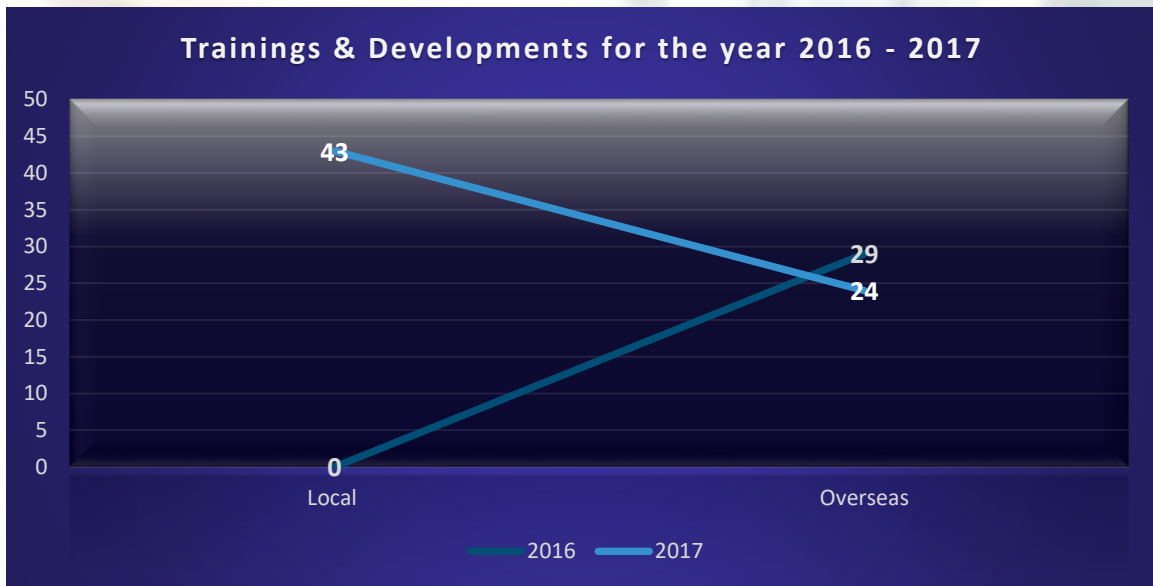
### C. Training and Development

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.

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 2016-2017.



Graph of Trainings & Development for 2016-2017



## Part 4: Accounts Performance Report

### A. Introduction

The core functions of the section for the 2016-2017 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**

**AGENCY FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016**

OFFICE OF THE ATTORNEY GENERAL  
FINANCIAL STATEMENTS  
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

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## OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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



### INDEPENDENT AUDITOR'S REPORT

#### Audit 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 Account Statement of Receipts and Payments for the 7 months period ended 31 July 2016, and the notes to the financial statements including a summary of significant accounting policies.

In my opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the Financial Management Act 2004, Financial Management (Amendment) Act 2016 and the 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 described in the *Auditor's Responsibilities* paragraph of my report. I am independent of the Office in accordance with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### Management's Responsibilities for the Financial Statements

The management of the Office of the Attorney General are responsible for the preparation of the financial statements in accordance with the Financial Management Act 2004, Financial Management (Amendment) Act 2016 and the 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 misstatements, whether due to fraud or error.

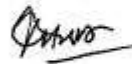
#### Auditor's Responsibilities

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 and 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 scepticism 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's internal control.
- Evaluate the appropriateness of accounting policies used and related disclosures made by the Office.

I communicate with the Office 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.



Ajay Nand  
AUDITOR GENERAL



Suva, Fiji  
07 June 2017

OFFICE OF THE ATTORNEY GENERAL  
MANAGEMENT CERTIFICATE  
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

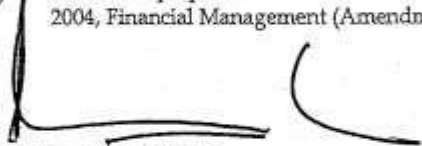
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The Agency Financial Statement of Office of the Attorney General for the seven months ending 31 July 2016 comprises the following heads of appropriation:


- i) Head 03 - Office of the Attorney General
- ii) Head 13 - Fiji Human Rights Commission

We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Office of the Attorney General for the financial period ended 31 July 2016; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004, Financial Management (Amendment) Act 2016 and the Finance Instructions 2010.

  
\_\_\_\_\_  
Sharvada N Sharma  
Solicitor General

Date: 01/06/17

  
\_\_\_\_\_  
Mary Qilaiso  
Director Corporate Service

Date: 01/06/2017

## OFFICE OF THE ATTORNEY GENERAL

Schedule 1

HEAD 03: STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

	Notes	2016 (\$)	2015 (\$)
<b>RECEIPTS</b>			
State Revenue			
Operating Revenue		187,785	381,651
Investment Revenue		-	-
<b>Total State Revenue</b>		<u>187,785</u>	<u>381,651</u>
Agency Revenue			
Miscellaneous Revenue		8,455	12,600
<b>Total Agency Revenue</b>		<u>8,455</u>	<u>12,600</u>
<b>TOTAL REVENUE</b>		<u>196,240</u>	<u>394,251</u>
<b>EXPENDITURE</b>			
Operating Expenditure			
Established Staff		1,723,001	2,566,198
Unestablished Staff		170,292	302,002
Travel & Communication		149,504	152,231
Maintenance & Operations		306,894	358,483
Purchase of Goods & Services		913,153	1,567,950
Operating Grants and Transfers		4,680,361	7,845,683
Special Expenditure		282,782	655,454
<b>Total Operating Expenditure</b>		<u>8,225,987</u>	<u>13,448,001</u>
Capital Expenditure			
Capital Grants and Transfers		-	10,140
<b>Total Capital Expenditure</b>		<u>-</u>	<u>10,140</u>
Value Added Tax		243,254	297,538
<b>TOTAL EXPENDITURE</b>	3	<u>8,469,241</u>	<u>13,755,679</u>

FIJI HUMAN RIGHTS COMMISSION

Schedule 2

HEAD 13 (i): STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

	Notes	2016 (\$)	2015 (\$)
<b>EXPENDITURE</b>			
Operating Expenditure			
Operating Grants and Transfer		194,059	550,000
Total Operating Expenditure		<u>194,059</u>	<u>550,000</u>
<b>TOTAL EXPENDITURE</b>	4	<u>194,059</u>	<u>550,000</u>

## OFFICE OF THE ATTORNEY GENERAL

Schedule 3

HEAD 03: APPROPRIATION STATEMENT  
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	<b>Operating Expenditure</b>						
1	Established Staff	3,829,134	(90,000)	3,739,134	1,723,001	-	2,016,133
2	Unestablished Staff	177,362	90,000	267,362	170,292	-	97,070
3	Travel & Communication	226,750	-	226,750	149,504	-	77,246
4	Maintenance & Operations	372,300	102,000	474,300	306,894	-	167,406
5	Purchase of Goods & Services	1,783,973	(29,200)	1,754,773	913,153	-	841,620
6	Operating Grants & Transfers	10,360,825	(48,200)	10,312,625	4,680,361	-	5,632,264
7	Special Expenditure	1,205,000	(24,600)	1,180,400	282,782	-	897,618
	<b>Total Operating Costs</b>	<b>17,955,344</b>	<b>-</b>	<b>17,955,344</b>	<b>8,225,987</b>	<b>-</b>	<b>9,729,357</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	323,000	-	323,000	243,254	-	79,746
	<b>TOTAL EXPENDITURE</b>	<b>18,278,344</b>	<b>-</b>	<b>18,278,344</b>	<b>8,469,241</b>	<b>-</b>	<b>9,809,103</b>

Details of Appropriation Changes

There were no redeployments of the Office's funds during the period.

Other movements were made through Virement as follows:

The Ministry of Economy approved the following transfer of funds during the period.

Virement No.	From	To	Amount (\$)
V03001/16	SEG 1	SEGs 1, 2	230,000

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

Virement No.	From	To	Amount (\$)
OAG 01/16	SEGs 5, 6, 7	SEGs 4, 5	202,000
OAG 03/16	SEGs 5, 6, 7	SEG 7	77,400



FIJI HUMAN RIGHTS COMMISSION

Schedule 4

HEAD 13 (i): APPROPRIATION STATEMENT  
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	Operating Expenditure						
1	Established Staff	-	-	-	-	-	-
2	Unestablished Staff	-	-	-	-	-	-
3	Travel & Communication	-	-	-	-	-	-
4	Maintenance & Operations	-	-	-	-	-	-
5	Purchase of Goods & Services	-	-	-	-	-	-
6	Operating Grants & Transfers	1,164,352	-	1,164,352	194,059	-	970,293
7	Special Expenditure	-	-	-	-	-	-
	<b>Total Operating Costs</b>	<b>1,164,352</b>	<b>-</b>	<b>1,164,352</b>	<b>194,059</b>	<b>-</b>	<b>970,293</b>
	Capital Expenditure						
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>1,164,352</b>	<b>-</b>	<b>1,164,352</b>	<b>194,059</b>	<b>-</b>	<b>970,293</b>

STATEMENT OF LOSSES  
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

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**Loss of Money**

There was no loss of money recorded for the financial period ended 31 July 2016.

**Loss of Revenue**

There was no loss of revenue recorded for the financial period ended 31 July 2016.

**Loss (other than money)**

There was no loss of fixed assets recorded for the financial period ended 31 July 2016. However, following the 2016 Board of Survey, the items worth \$9,207 were written off as approved by the Permanent Secretary for Economy.

## OFFICE OF THE ATTORNEY GENERAL

Schedule 6

TRUST FUND ACCOUNT - AG CONFERENCE  
 STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

	Notes	2016 (\$)	2015 (\$) (Re-stated)
<b>RECEIPTS</b>			
Budget allocation from Consolidated Fund		100,000	92,724
Participants registration fees for AG's conference		95	349,113
Interest		598	746
<b>Total Receipts</b>		<u>100,693</u>	<u>442,583</u>
<b>PAYMENTS</b>			
AG's conference accommodation		-	305,457
AG's conference stationery		-	14,890
AG's conference transportation		-	5,444
AG's conference advertising		-	7,756
Refund of registration fees		-	6,700
Withholding Tax		60	149
Bank Charges		24	70
<b>Total Payments</b>		<u>84</u>	<u>340,466</u>
<b>Net Surplus</b>		<u>100,609</u>	<u>102,117</u>
Balance as at 1 January		102,117	-
<b>Closing Balance as at 31 December</b>	5	<u>202,726</u>	<u>102,117</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

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

**NOTE 2: STATEMENT OF ACCOUNTING POLICIES**

**(a) Basis of Accounting / Presentation**

In accordance with Government accounting policies, the financial statements of the Office of the Attorney-General is prepared on cash basis of accounting. All payments related to purchases of fixed assets have been expensed.

The financial statements are presented in accordance with the Financial Management Act and the requirements of Section 71(1) of the Finance Instruction 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trade and Manufacturing Accounts.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (Continued...)  
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

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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 FIRCA. Actual amount paid to FIRCA during the year represent the difference between VAT Output and VAT Input.

(c) Comparative Figures

The Ministry changed its reporting period from 1 August to 31 July as per the Ministry of Economy circular number 04/16 due to a change in the whole of government reporting period.

Hence, the 2016 financial reporting period is for 7 months effective from 1 January 2016 to 31 July 2016. In comparison, the 2015 financial reporting period is for 12 months effective from 1 January 2015 to 31 December 2015. This was provided for in the Financial Management (Amendment) Act 2016.

(d) Revenue Recognition

Revenue is recognised when actual cash is received by the Office of the Attorney-General.

(e) Change in Fiscal Year

As per the change in the Government Fiscal year from January - December to August to July, the current Annual Financial Statements depicts financials for seven months. The figures of the last seven months are illustrated against December 2015 figures.

NOTE 3: SIGNIFICANT VARIATIONS

For the purpose of comparison of results for the seven (7) months period covering January to July 2016, the corresponding result for the previous financial period (fiscal 2015) can be prorated by dividing the respective figure by twelve (12) and multiplying by seven (7).

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(Continued...)*  
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2016

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**NOTE 4: FIJI HUMAN RIGHTS COMMISSION**

A sum of \$1,164,352 is provided in the 2016 Budget of which the Fiji Human Rights Commission only requested \$194,059 to meet the expenses for June and July as the Commission was able to fund its operational cost for January to May from the savings carried forward from the 2015 grant.

**NOTE 5: TRUST FUND ACCOUNT**

The Trust Fund Account were established to retain surplus fund generated after the Annual Attorney-General's Conference to assist the next conference as the Office are only allocated \$100,000 from the yearly budget allocation.

Receipts consist of \$100,000 from Office budget allocation and fees from private practitioners attending the Conference. Payments comprises of expenditure associated with the Attorney-General's Annual Conference which is usually held in December.

As at 31 July 2016, the Trust Fund Account had a balance of \$202,726. This balance is made up of \$100,000 received from the budget allocation and the surplus funds carried forward from prior years for the Attorney-General's Annual Conference.

**OFFICE OF THE ATTORNEY GENERAL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2017**

OFFICE OF THE ATTORNEY GENERAL  
FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

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# OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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## INDEPENDENT AUDITOR'S REPORT

### OFFICE OF THE ATTORNEY GENERAL

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, Trust Account Statement of Receipts and Payments Attorney General's Conference and Trust Account Statement of Receipts and Payments Laws of Fiji for the financial year ended 31 July 2017, and the notes to the financial statements including a summary of significant accounting policies.

In my opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the Financial Management Act, the Finance Instructions 2010 and Finance (Amendment) Instructions 2016.

#### Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are described in the *Auditor's Responsibilities* paragraph of my report. I am independent of the Office of the Attorney General in accordance with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### Management's Responsibilities for the Financial Statements

The management of the Office of the Attorney General are responsible for the preparation of the financial statements in accordance with the Financial Management Act, the Finance Instructions 2010 and Finance (Amendment) Instructions 2016, and for such internal control as the management determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

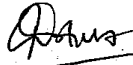
#### Auditor's Responsibilities

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 and 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.

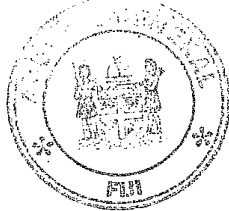
As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- 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's internal control.
- Evaluate the appropriateness of accounting policies used and related disclosures made by the Office of the Attorney General.

I communicate with the Office of the Attorney General 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.



Ajay Nand  
**AUDITOR GENERAL**



Suva, Fiji  
29 January 2018

OFFICE OF THE ATTORNEY GENERAL  
MANAGEMENT CERTIFICATE

FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

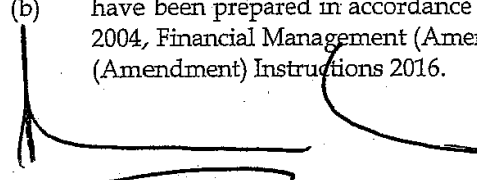
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The Financial Statement of Office of the Attorney General for financial year ended 31 July 2017 comprises the following heads of appropriation:

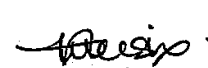
- i) Head 03 - Office of the Attorney General
- ii) Head 13 - Fiji Human Rights Commission

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 2017; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004, Financial Management (Amendment) Act 2016, Finance Instructions 2010 and Finance (Amendment) Instructions 2016.

  
\_\_\_\_\_  
Sharvada N Sharma  
Solicitor General

Date: 25/01/18

  
\_\_\_\_\_  
Mary Qilaiso  
Director Corporate Service

Date: 25/01/18

OFFICE OF THE ATTORNEY GENERAL

Schedule 1

HEAD 03: STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

	Notes	12 months 2017 (\$)	7 months 2016 (\$)
<b>RECEIPTS</b>			
State Revenue			
Operating Revenue	3 (a)	296,663	187,785
<b>Total State Revenue</b>		<u>296,663</u>	<u>187,785</u>
Agency Revenue			
Miscellaneous Revenue		9,511	8,455
<b>Total Agency Revenue</b>		<u>9,511</u>	<u>8,455</u>
<b>TOTAL REVENUE</b>		<u>306,174</u>	<u>196,240</u>
<b>EXPENDITURE</b>			
Operating Expenditure			
Established Staff	3 (b)	3,488,716	1,723,001
Government Wage Earners	3 (c)	304,459	170,292
Travel & Communication	3 (d)	524,601	149,504
Maintenance & Operations		468,710	306,894
Purchase of Goods & Services		955,164	913,153
Operating Grants and Transfers	3 (e)	7,307,304	4,680,361
Special Expenditure		188,983	282,782
<b>Total Operating Expenditure</b>		<u>13,237,937</u>	<u>8,225,987</u>
Capital Expenditure			
Capital Construction		-	-
Capital Purchases		-	-
Capital Grants and Transfers		-	-
<b>Total Capital Expenditure</b>		<u>-</u>	<u>-</u>
Value Added Tax		244,928	243,254
<b>TOTAL EXPENDITURE</b>		<u>13,482,865</u>	<u>8,469,241</u>

FIJI HUMAN RIGHTS COMMISSION

Schedule 2

HEAD 13 (i): STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

	Notes	12 months 2017 (\$)	7 months 2016 (\$)
<b>EXPENDITURE</b>			
Operating Expenditure			
Operating Grants and Transfer	3 (f)	1,492,656	194,059
<b>Total Operating Expenditure</b>		<u>1,492,656</u>	<u>194,059</u>
<b>TOTAL EXPENDITURE</b>		<u>1,492,656</u>	<u>194,059</u>

OFFICE OF THE ATTORNEY GENERAL

Schedule 3

HEAD 03: APPROPRIATION STATEMENT  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$) Note 6	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b) Note 4
	<b>Operating Expenditure</b>						
1	Established Staff	5,259,134	(155,000)	5,104,134	3,488,716	-	1,615,418
2	Government Wage Earners	177,362	155,000	332,362	304,459	-	27,903
3	Travel & Communication	226,750	326,000	552,750	524,601	-	28,149
4	Maintenance & Operations	372,300	171,000	543,300	468,710	-	74,590
5	Purchase of Goods & Services	1,783,973	(224,000)	1,559,973	955,164	-	604,809
6	Operating Grants & Transfers	9,860,825	(13,000)	9,847,825	7,307,304	-	2,540,521
7	Special Expenditure	1,205,000	(260,000)	945,000	188,983	-	756,017
	<b>Total Operating Costs</b>	<b>18,885,344</b>	<b>-</b>	<b>18,885,344</b>	<b>13,237,937</b>	<b>-</b>	<b>5,647,407</b>
	<b>Capital Expenditure</b>						
8	Capital Construction	350,000	-	350,000	-	-	350,000
9	Capital Purchases	-	-	-	-	-	-
10	Capital Grants & Transfers	-	-	-	-	-	-
	<b>Total Capital Expenditure</b>	<b>350,000</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>350,000</b>
13	Value Added Tax	354,500	-	354,500	244,928	-	109,572
	<b>TOTAL EXPENDITURE</b>	<b>19,589,844</b>	<b>-</b>	<b>19,589,844</b>	<b>13,482,865</b>	<b>-</b>	<b>6,106,979</b>

FIJI HUMAN RIGHTS COMMISSION

Schedule 4

HEAD 13 (i): APPROPRIATION STATEMENT  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

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	1,492,657	-	1,492,657	1,492,656	-	1
7	Special Expenditure	-	-	-	-	-	-
	<b>Total Operating Costs</b>	<b>1,492,657</b>	<b>-</b>	<b>1,492,657</b>	<b>1,492,656</b>	<b>-</b>	<b>1</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>1,492,657</b>	<b>-</b>	<b>1,492,657</b>	<b>1,492,656</b>	<b>-</b>	<b>1</b>

**STATEMENT OF LOSSES  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2017**

---

**Loss of Money**

There was no loss of money recorded for the financial period ended 31 July 2017.

**Loss of Revenue**

There was no loss of revenue recorded for the financial period ended 31 July 2017.

**Loss (other than money)**

There was no loss of fixed assets recorded for the financial period ended 31 July 2017. However, following the 2017 Board of Survey, the items worth \$59,059 were written off as approved by the Permanent Secretary for Economy.

Fixed Assets Category	Amount (\$)
Office Equipment	54,899
Furniture & Fittings	4,160
<b>TOTAL</b>	<b>59,059</b>



## OFFICE OF THE ATTORNEY GENERAL

Schedule 6

TRUST FUND ACCOUNT - AG CONFERENCE  
 STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

	Notes	12 months 2017 (\$)	7 months 2016 (\$)
<b>RECEIPTS</b>			
Budget allocation from Consolidated Fund		100,000	100,000
Participants registration fees for AG's conference		385,276	95
Interest		2,187	598
<b>Total Receipts</b>		<u>487,463</u>	<u>100,693</u>
<b>PAYMENTS</b>			
AG's conference accommodation		460,839	-
AG's conference stationery		16,681	-
AG's conference transportation		1,600	-
AG's conference advertising		6,624	-
AG's conference Incidental		21,767	-
AG's conference - Speakers Travel		16,664	-
Meal Claims		774	-
Refund of registration		8,874	-
Withholding Tax		219	60
Bank Charges		143	24
<b>Total Payments</b>		<u>534,185</u>	<u>84</u>
<b>Net (Deficit)/Surplus</b>		<u>(46,722)</u>	<u>100,609</u>
Balance as at 1 August 2016		202,726	102,117
<b>Closing Balance as at 31 July 2017</b>	5	<u>156,004</u>	<u>202,726</u>

TRUST FUND ACCOUNT - LAWS OF FIJI TRUST ACCOUNT  
 STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

	Notes	12 months 2017 (\$)	7 months 2016 (\$)
<b>RECEIPTS</b>			
Laws of Fiji Book Order		1,358,685	-
Interest		3,036	-
<b>Total Receipts</b>		<u>1,361,721</u>	<u>-</u>
<b>PAYMENTS</b>			
Laws of Fiji Book Payments		430,239	-
Withholding Tax		304	-
Bank Charges		35	-
<b>Total Payments</b>		<u>430,578</u>	<u>-</u>
<b>Net Surplus</b>		<u>931,143</u>	<u>-</u>
Balance as at 1 August 2016		-	-
<b>Closing Balance as at 31 July 2017</b>	5	<u>931,143</u>	<u>-</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

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

**NOTE 2: STATEMENT OF ACCOUNTING POLICIES**

**(a) Basis of Accounting/Presentation**

In accordance with Government accounting policies, the financial statements of the Office of the Attorney General is prepared on cash basis of accounting. All payments related to purchases of fixed assets have been expensed.

The financial statements are presented in accordance with the Financial Management Act 2004, Financial Management (Amendment) Act 2016, 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.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (Continued...)  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

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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 FIRCA. Actual amount paid to FIRCA during the year represent the difference between VAT Output and VAT Input.

(c) Comparative Figures

The Office changed its reporting period from 1 August to 31 July as per the Ministry of Economy circular number 04/16 due to a change in the whole of government reporting period.

Hence, the 2016 financial reporting period is for 7 months effective from 1 January 2016 to 31 July 2016. In comparison, the 2017 financial reporting period is for 12 months effective from 1 August 2016 to 31 July 2017. This was provided for in the Financial Management (Amendment) Act 2016.

(d) Revenue Recognition

Revenue is recognised when actual cash is received by the Office of the Attorney General.

NOTE 3: SIGNIFICANT VARIATIONS

- (a) The increase in Operating Revenue was directly attributed to the fact that hotel licences are normally granted or renewed in November and December.
- (b) The increase in Established Staff in 2017 was the result of a pay rise for the professional officers and bonus payment for officers involved in the revision of Laws of Fiji. The Pay rise and bonus payments were both approved by the Solicitor General.
- (c) The increase in Government Wage Earners was due to the increase in overtime and meal allowance paid to the wage earners.
- (d) There was an increase in overseas travel expenses and related expenses.
- (e) In 2016, only half of the yearly grants were transferred to the Statutory Authorities as it is only for 7 months. The full amount was transferred in 2017.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (Continued...)  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

## NOTE 3: SIGNIFICANT VARIATIONS (Continued...)

- (f) In 2016, less than a quarter of annual operating grant was released to the Fiji Human Rights Commission (FHRC). The full amount was transferred in 2017 as it is the whole year. Also, the annual budget for FHRC increased by \$328,305 from 2016 to 2017.

## NOTE 4: SIGNIFICANT SAVINGS

Significant Savings for the financial year ended 31 July 2017 are as follows:

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
(a)	Established Staffs	5,104,134	3,488,716	1,615,418	32
(b)	Operating Grants	9,847,825	7,307,304	2,540,521	25

- (a) The Office did not employ the maximum number of staffs as per establishment which resulted in a saving of \$1,615,418 under the Established Staff allocation.
- (b) Civil Aviation Authority of Fiji (CAAF) did not request further operating grant from government due to large amount of revenue collected in 2017. Media Industry Development Authority (MIDA) was not fully active in 2017 as there were no staffs and the expenses incurred, thus grants were not released.

## NOTE 5: TRUST FUND ACCOUNT

AG 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 \$100,000 from the yearly budget allocation.

Receipts consist of \$100,000 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.

As at 31 July 2017, the Trust Fund Account had a balance of \$156,004. This balance is made up of \$100,000 received from the budget allocation and the surplus funds carried forward from prior years for the Attorney General Annual Conference.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (Continued...)  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

## NOTE 5: TRUST FUND ACCOUNT (Continued...)

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 2017, the Laws of Fiji Trust Fund Account had a balance of \$931,143. This balance is made up of the payments received from the respective department

## NOTE 6: DETAILS OF APPROPRIATION CHANGES

There were no redeployments of the Office's funds during the period.

Other movements were made through Virement as follows:

The Ministry of Economy approved the following transfer of funds during the period.

Virement No.	From	To	Amount (\$)
OAG 02/17	SEG 1	SEGs 1, 2	255,000

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

Virement No.	From	To	Amount (\$)
OAG 01/17	SEGs 5,7	SEG 3	160,000
OAG 03/17	SEGs 5,7	SEGs 3,4,5	183,000
OAG 04/17	SEGs 5, 6, 7	SEGs 3,4,5	245,000

