

2017- 2018 ANNUAL REPORT

OFFICE OF THE
ATTORNEY - GENERAL

PARLIAMENTARY PAPER NO. 90 OF 2024



Table of Contents

Introduction	3
Statement: Solicitor-General.....	4
Our Purpose.....	5
Our Vision.....	5
Our Mission.....	5
Our Values	5
Our Stakeholders	6
Organisation Structure	7
Part 1: Office Output Performance Report.....	8
A. Litigation.....	8
B. Legal Advice Services.....	9
C. Legislative Drafting Section.....	11
D. Boards, Committees & Commissions	12
I. Mercy Commission	12
II. Fiji Intellectual Property Office (FIPO)	12
III. Hotel Licensing Board.....	13
IV. Central Liquor Board.....	15
V. Film Control Board.....	15
VI. Board of Legal Education	17
Part 2: Office of the Attorney-General Services Delivery Report.....	18
A. Law Revision	18
B. Law Reform.....	18
C. Attorney-General's Conference.....	19
D. Law Library.....	20
Part 3: Corporate Services Performance Report	22
A. Policy and Administration Unit	22
B. Staffing.....	23
C. Training and Development	25
Part 4: Accounts Performance Report.....	27
A. Introduction.....	27
B. Disclosures and Financial Compliance.....	28

Introduction

This Report covers the activities of the Office of the Attorney-General for the period 2017-2018.

The Office is responsible for—

- ❖ providing independent legal advice to the Fijian Government and to the holder of a public office, on request;
- ❖ preparing draft laws on the request of Cabinet;
- ❖ maintaining a publicly accessible register of all written law;
- ❖ representing the State in court in any legal proceedings to which the State is a party, other than criminal proceedings; and
- ❖ performing any other functions assigned by the Constitution, any written law, Cabinet or the Attorney-General.

The Solicitor-General is the Permanent Secretary for the Office of the Attorney-General. Pursuant to section 116 of the Constitution of the Republic of Fiji 2013 (**'Constitution'**), the Solicitor-General is appointed by the President on the recommendation of the Judicial Services Commission following consultation by the Judicial Services Commission with the Attorney-General.

This Annual Report was compiled from reports prepared by heads of sections within the Office.

Statement: Solicitor-General

It is with great pleasure that I present this annual report. This annual report not only reflects the diligent work and dedication of our team but also captures the diverse activities of our Chamber. We have strived to ensure that every aspect of our operations is transparent and is in strict compliance with the appropriate legal framework.

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

I extend my sincere thanks to all the stakeholders, the committee and all staff members who have tirelessly worked and contributed to the preparation of this annual report. Your hard work and dedication have been invaluable.

As we move forward, we remain committed to upholding the principles of integrity and accountability that are the foundation of our Chamber's work.

Thank you for your continued trust and being part of our success, together we look forward to another year of innovation, transparency and shared accomplishments.

Thank you.



Ropate Green
Solicitor-General



Our Purpose

The Office of the Attorney-General ('Office') is established as a separate Office in the Fijian Government. The Attorney-General is the Chief Legal Adviser to the Fijian Government. The Attorney-General is assisted by the Solicitor-General, who is the Permanent Secretary for the Office of the Attorney-General.

Our Vision

The legal services provided by the Office enhance confidence for stability and growth for a peaceful and prosperous Fiji.

Our Mission

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

Our Values

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

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

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

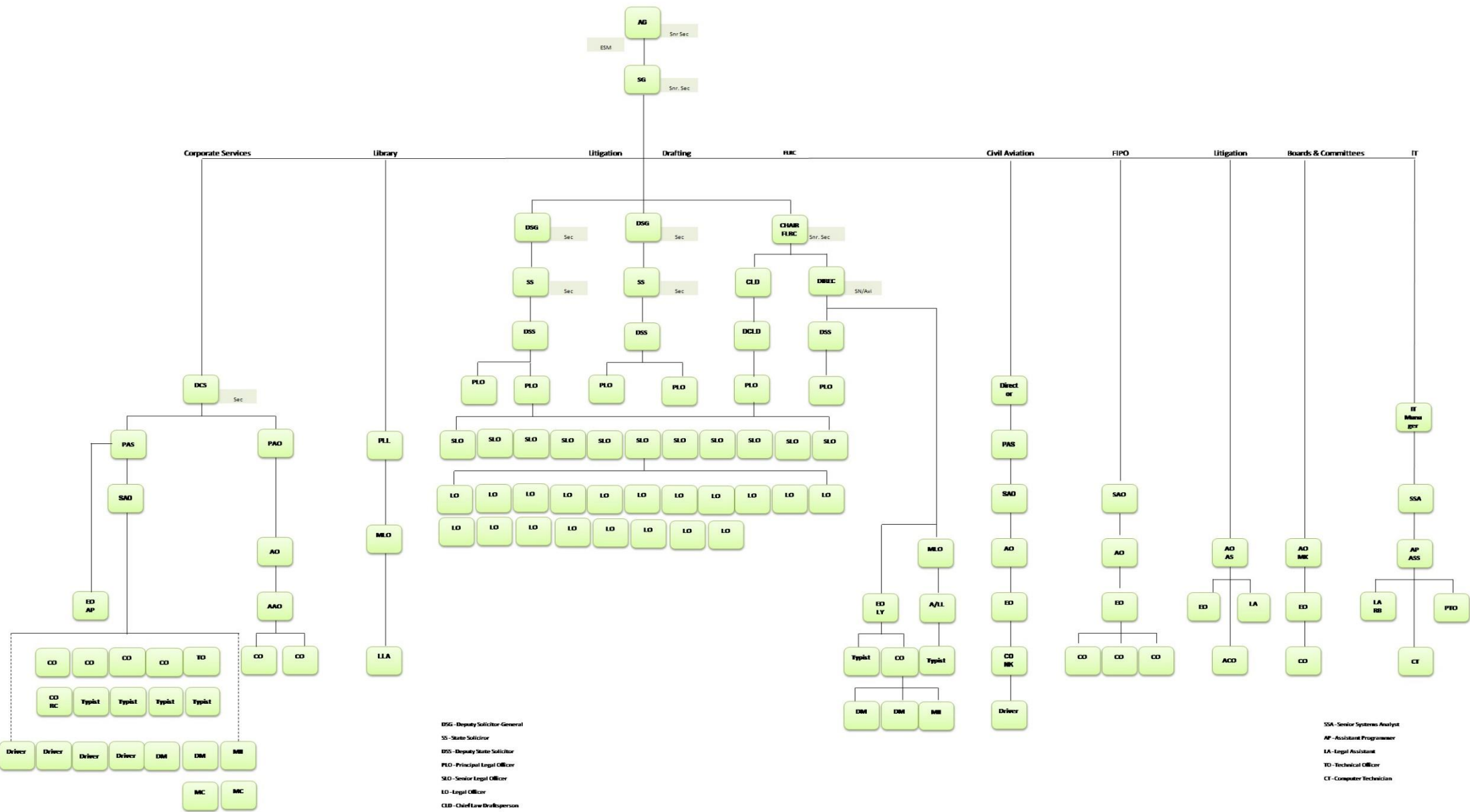
Our Stakeholders

Our stakeholders include:

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



Organisation Structure



DCS - Director Corporate Services
 PAS - Principal Administrative Secretary
 PAO - Principal Accounts Officer
 AO - Administrative Officer
 AAO - Assistant Accounts Officer
 ED - Executive Officer
 CO - Clerical Officer

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
 TO - Technical Officer
 CF - 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

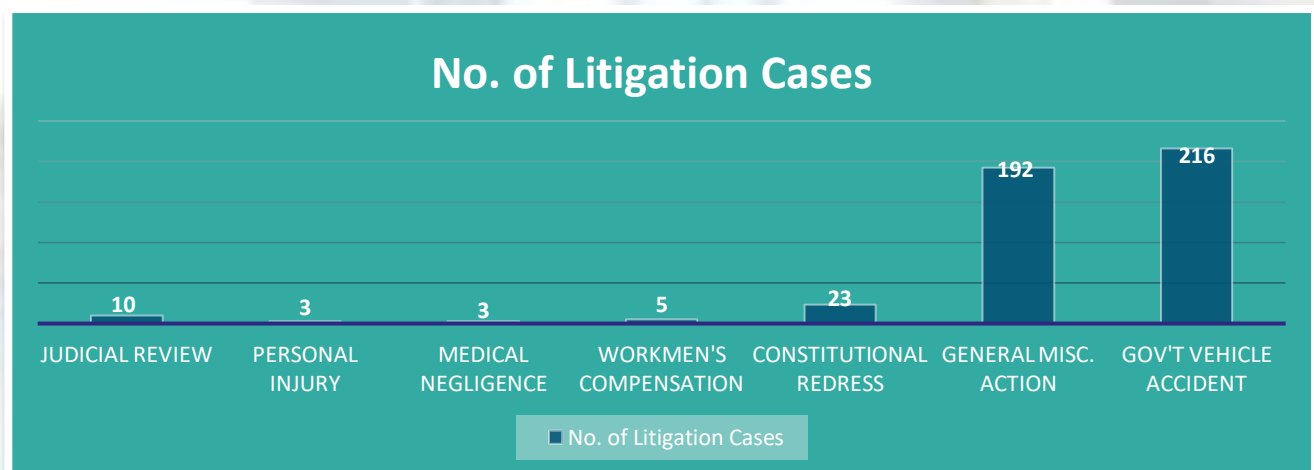
Our Vision

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

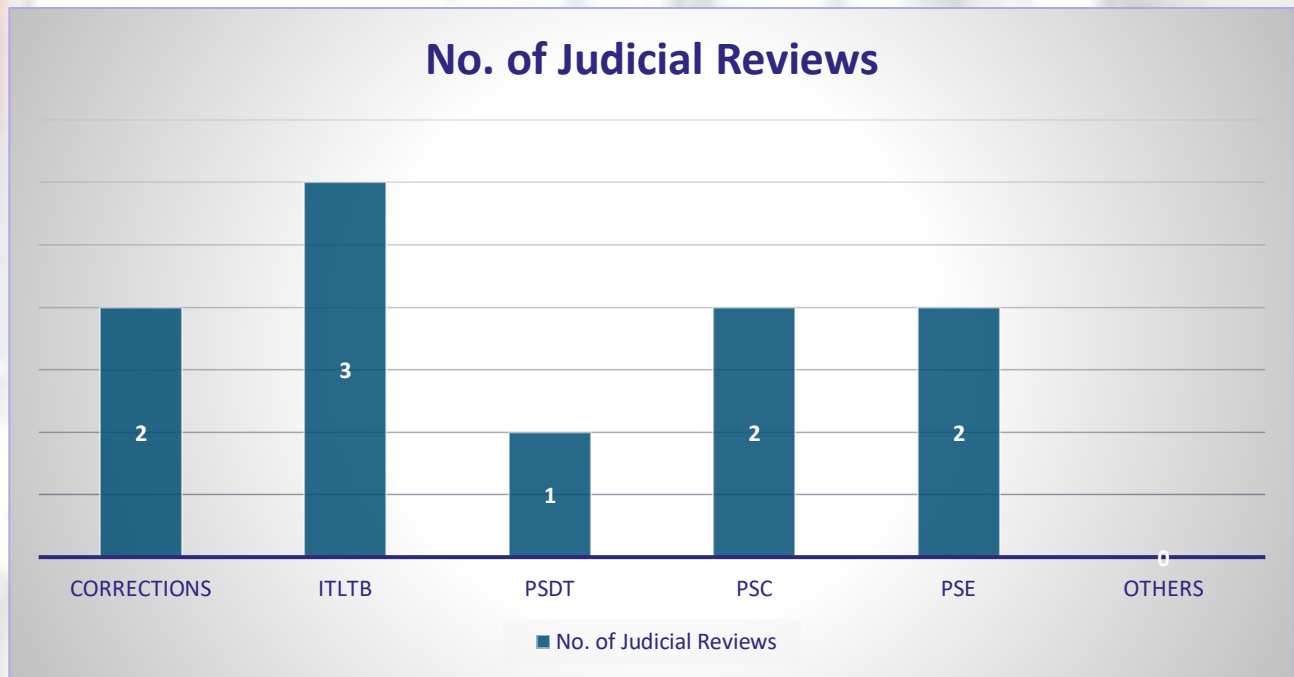
We are responsible for providing effective legal representation in litigation; providing specialised training and development in litigation and advocacy skills, educate, update and create awareness of the developments in law and to establish a litigation support service to assist professional officers.

The graph below shows the number of litigation cases and judicial reviews registered for the years 2017-2018:



Total Cases: 452

Graph of Litigation Cases for the years 2017-2018



Total Reviews: 10
Graph of Judicial Reviews

B. Legal Advice Services

Our Vision

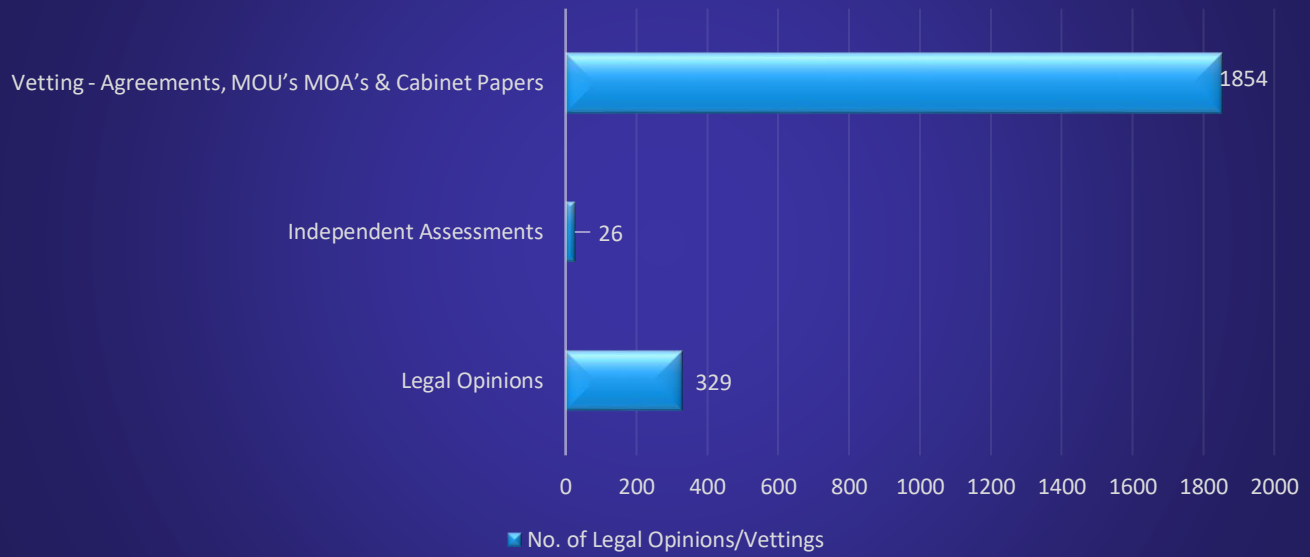
Responsible for the provision of timely and independent legal advice to institutions for the efficient discharge of administrative and statutory functions.

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 2017-2018 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.

No. of Legal Opinions/Vettings



Total: 2209

Graph of Legal Opinions and Vetting of Legal Documents between 2017-2018



C. Legislative Drafting Section

Our Vision

To provide the Fijian Government with a comprehensive, high quality legislative drafting service, guidance on the development of legislative proposals and advisory opinions on laws.

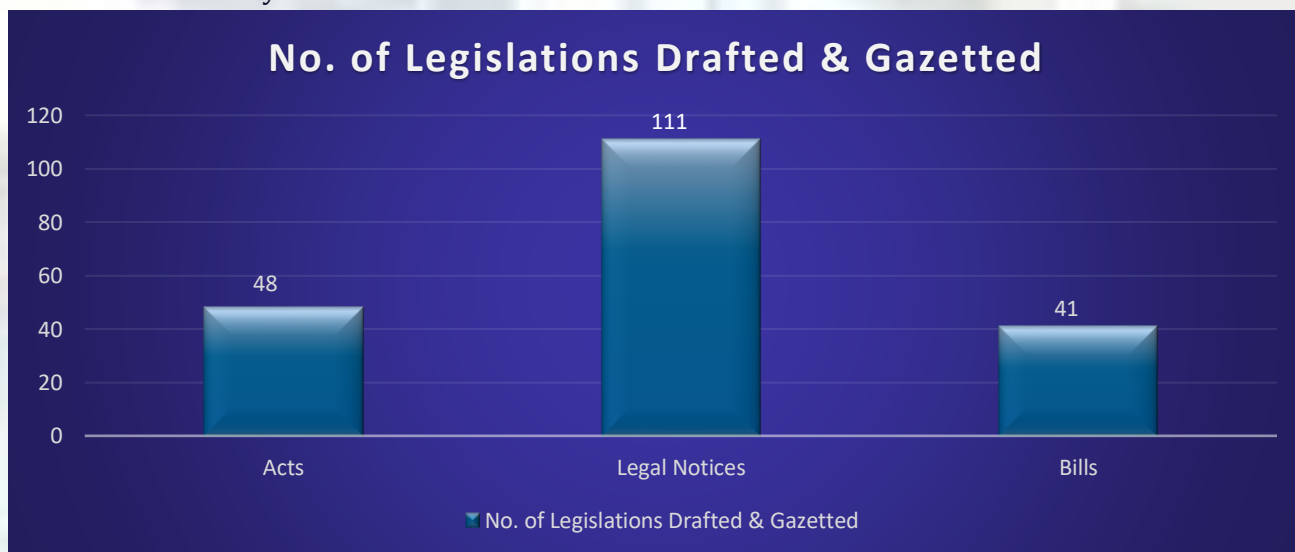
What We Do

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

In discharging drafting responsibilities we do the following:

- i) advise and assist Ministries on the development, formulation, assessment and determination of legal policy proposals;
- ii) be part of committees or working groups in Ministries that are responsible for policy assessment and legal changes;
- iii) carry out legal research and consultation with Ministries on drafting and vetting of laws;
- iv) assist and advise Ministries to carry out consultation and finalisation of draft laws;
- v) assist Ministries in progressing laws through Cabinet;
- vi) give advisory opinions to Ministries on the interpretation or application of laws;
- vii) assist the Solicitor-General in the general administration of the Office of the Attorney-General;
- viii) perform other functions assigned to it by the Solicitor-General;
- ix) undertake advisory opinion and vetting of Cabinet papers in respect of any legal policy proposals; and
- x) facilitate and assist with public consultation on proposed laws.

The following graph shows Bills, Acts (Legislations) and Legal Notices which were drafted and published in the Gazette for the year 2017:



Graph of Drafted & Gazetted Bills and Laws for the year 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.

Year	Commission Members
1 August 2017 – 31 July 2018	Chairman - Hon AGMJ – Mr Aiyaz Sayed-Khaiyum

List of Mercy Commission Members for the years 2017-2018

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 2017-2018 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
Total No.	788	1,499

List of New & Endorsement Trade-mark Applications for the years 2017-2018

- **Patent**

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

	New	Endorsements	Local	Overseas
Total No.	17	4	4	13

List of New & Endorsement Patent Applications for the years 2017-2018

Tabulated above is the total registration for both Patents and Trade-Marks for the period 2017-2018.

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

III. 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.

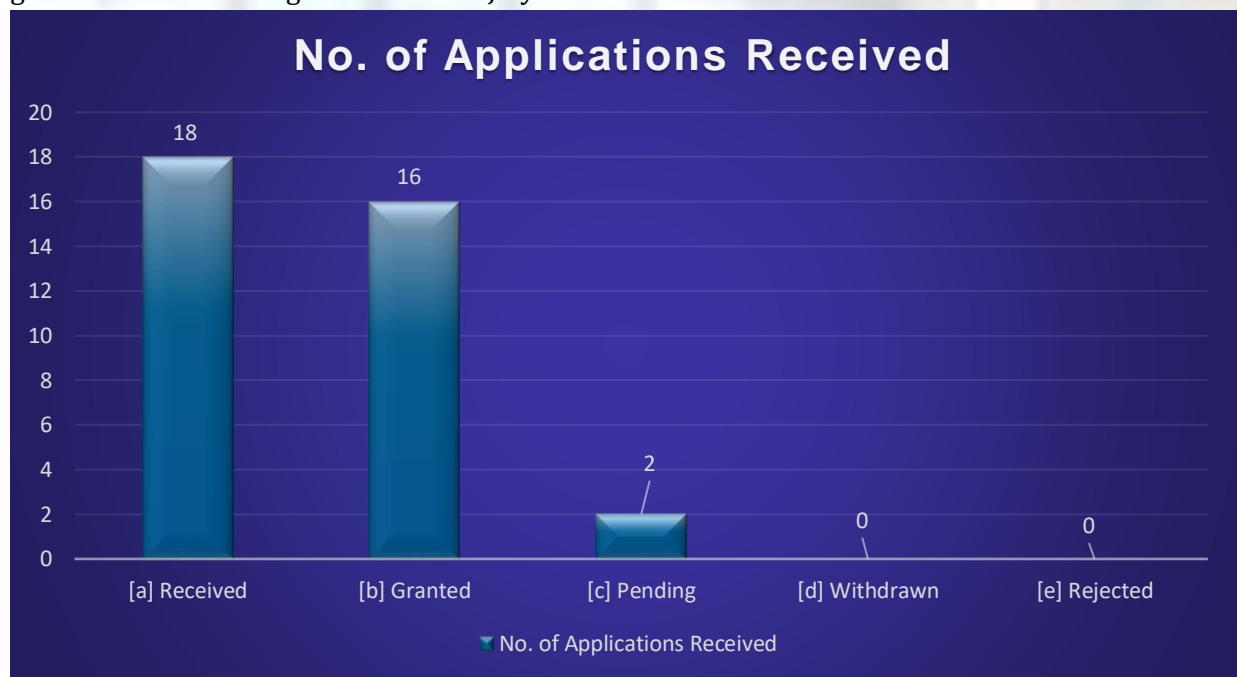
The following figure shows the number of hotel licences renewed in the 2017-2018 period.

Table Of Hotel Licences Granted: 2017-2018		
Group	Location	No. of Renewal Licences
One	Levuka & Islands off Levuka	12
Two	Taveuni & Islands off Taveuni	40
Three	Savusavu & Islands off Savusavu	39
Four	Labasa & Islands off Labasa	11
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	50
Six	Nadi & Islands off Nadi	70
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	71

Table Of Hotel Licences Granted: 2017-2018		
Group	Location	No. of Renewal Licences
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	18
Nine	Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu	76
Ten	Kadavu Islands	11
Total		394

List of Hotel Licences Granted for the years 2017-2018

The following figure shows the number of new hotel applications and licences were considered and granted between 1 August 2017 to 31 July 2018:



Total: 18

Graph of New Hotel Applications for the period 2017-2018

The following persons served on the board in 2017-2018

Hotel Licensing Board 2017-2018	
Name	Designation
Mr Richard Breen	Chairperson
Mr Sharvada Sharma	Member
Mr Abhi Ram	Member
Ms Mary Qilaiso	Member

List of Hotel Licensing Board Members for the years 2017-2018

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 2017-2018 and no meetings were held.

The following persons served on the board in 2017-2018

Central Liquor Board Members 2017-2018	
Name	Designation
Ms Bhavna Narayan	Chairperson
Mr Arun Kumar	Member
Mr Krishneel Prakash	Member
Ms Preetika Prasad	Member

List of Central Liquor Board Members for the years 2017-2018

V. Film Control Board

- **Film Censorship and Appeals**

The Film Control Board is established under the Cinematographic Films Act 1971. The Board is primarily responsible for the appointment of a censor and assistant censor and for hearing and determining appeals made against the decisions of the censors or assistant censors.

The role of a censor is to provide appropriate ratings or classifications to cinematographic films. The figures below show the number of films examined in each class or category:



Total: 214

Total No. of Films Censored by Ratings for the years 2017-2018

The following persons served on the board in 2017-2018.

Film Control Board 2017-2018	
Name	Designation
Ms Tupoutua'h Baravilala	Chairperson
Ms Shaenaz Voss	Board Member
Ms Seema Sharma	Board Member

List of Film Control Board Members for the years 2017-2018

The following persons served as Film Censors in 2017-2018.

Film Censors 2017-2018	
Name	Designation
Ravindra Lal	Chief Censor
Dewan Chand	Assistant Censor
Margaret Harieta Elaisa	Assistant Censor
Mohammed Ismail	Assistant Censor
Mereseini Karikaritu	Assistant Censor
Agatha Maria Ferei	Assistant Censor
Lisa Leota	Assistant Censor

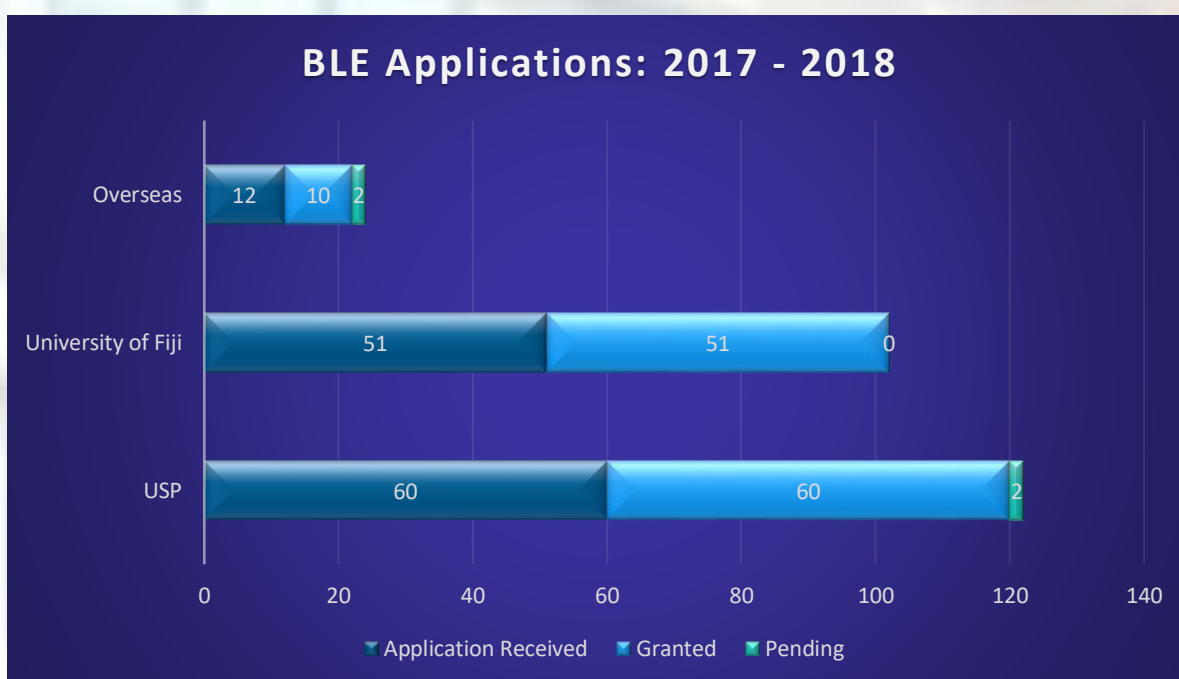
List of Film Censor Board Members for the years 2017-2018

VI. Board of Legal Education

▪ Legal Professional Education and Qualification

Established under the Legal Practitioners Act 2009, the Board of Legal Education is responsible for ensuring that the educational qualifications, both academic and practical, of persons wishing to be admitted to practice as legal practitioners in Fiji are of a high quality and sufficient to meet the needs of consumers of legal services in Fiji.

The table shows applications considered by the Board from the University of the South Pacific, University of Fiji and Overseas graduates between 1 August 2017 to 31 July 2018.



Total: 123
Total BLE applications considered for the years 2017-2018

The following persons served on the board in 2017-2018

Board of Legal Education 2017-2018	
Name	Designation
Mr Sharvada Sharma	Chairperson
Professor Maree Sainbury	Board Member
Professor Eric Colvin	Board Member
Mr Yohan Chanaka C Liyanage	Board Member

List of Legal Education Board Members for the years 2017-2018

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

A. Law Revision

The Law Revision Commissioner, Ms. Tracey L. Wong was appointed on 16 February 2018 for a term of 2 years as per Gazette Notice No. 199 of 2018. She was tasked to consolidate, revise and update all these laws in accordance with the powers given under the Revised Edition of the Laws Act 1971. The last consolidation was conducted in 2016 and revision of the laws of Fiji was continued in this period.

There are 5 main objectives of Law Revision as follows:

- ❖ The provision of an authoritative statement of the law;
- ❖ Consolidation of the law;
- ❖ Rectification and improvement of the laws by the exercise of statutory powers;
- ❖ Identification of problems in the law; and
- ❖ Used as a tool for overall review of the law

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.

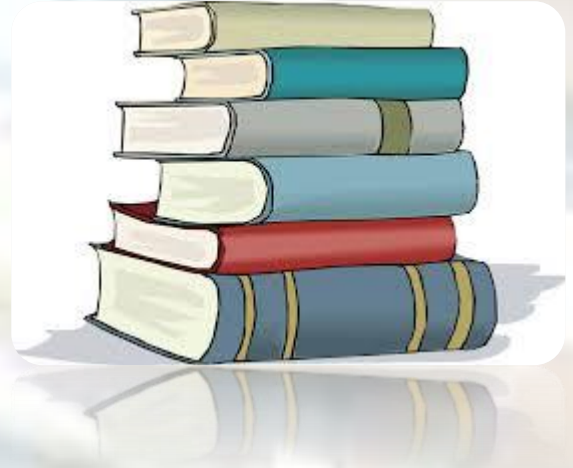


Participants of 19th Attorney-General's Conference.

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.



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:

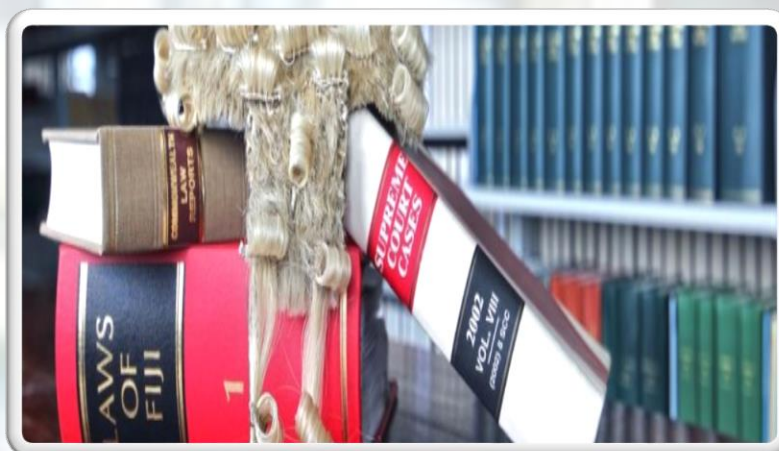
Subscription to prominent law reports, journals and newspapers continued in this fiscal year.

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 2018-2019

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 approved and allocated to the Office of the Attorney-General, Fiji Law Reform Commission and Civil Aviation Department in the 2017-2018 period is as follows:

Office of the Attorney-General

	2017-2018
	SALARY STAFF
Attorney-General & Minister for Justice	1
Solicitor-General	1
Deputy Solicitor-General	2
Director Corporate Services	1
Executive Support Manager	1
Principal Accounts Officer	1
Chief Law Draftsperson	1
State Solicitor	2
Deputy State Solicitor	3
Deputy Chief Law Draftsperson	1
Principal Legal Officer	6
Senior Legal Officer	9
Legal Officer	15
Senior Librarian/PLL	1
International Civil Aviation Analyst	
Law Library Assistant	1
Media Liaison Officer	1
Proofreader	
Stakeholder Liaison Officer	
Receptionist	
Computer Technician	1
Principal Administrative Officer	1
Senior Administrative Officer	2
Accounts Officer	1
Administrative Officer	3
Assistant Accounts Officer	1
Executive Officer	4
Technical Officer	1
Senior Secretary	2
Secretary/Legal Assistant	6
Clerical Officer	10
Steno Typist/Typist	5
Technical Assistant	1
Telephone Operator	1
Assistant Court Officer	1
IT Manager	1
Snr. Systems Analyst	1
Assistant Programmer	1

	2017-2018
	SALARY STAFF
TOTAL	89
Chairman	1
Director	1
Senior Legal Officer	1
Legal Officer	4
Librarian	1
Assistant Librarian	1
Senior Secretary	1
Secretary	1
Steno Typist/Typist	2
Executive Officer	1
Clerical Officer	1
TOTAL	15
Chief Admin. Officer	1
Principal Admin. Officer	1
Senior Admin. Officer	1
Administrative Officer	1
Executive Officer	1
Clerical Officer	1
TOTAL	6
SALARIED STAFF TOTAL	110
Driver	2
Driver/Messenger	2
Messenger Gr II	1
Messenger/Cleaner	2
	7
Driver/Messenger	2
Messenger Grade II	1
	3
Driver	
WAGE EARNING STAFF TOTAL	10
GRAND TOTAL	120

Office of the Attorney-General Staff Establishment for the period 2017-2018

▪ **Staff Profile**

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the year 2017-2018.

Table Of Staff Profile : 2017-2018	
Post Processing Statistics	Staff Movement 2017-2018
Appointments	11
Promotion	5
Resignation	2
Secondment	-
Termination	-
Transfer	2
Retirement	1
Renewal of Contract	-

Table of Staff Movement for the years 2017-2018

C. Training and Development

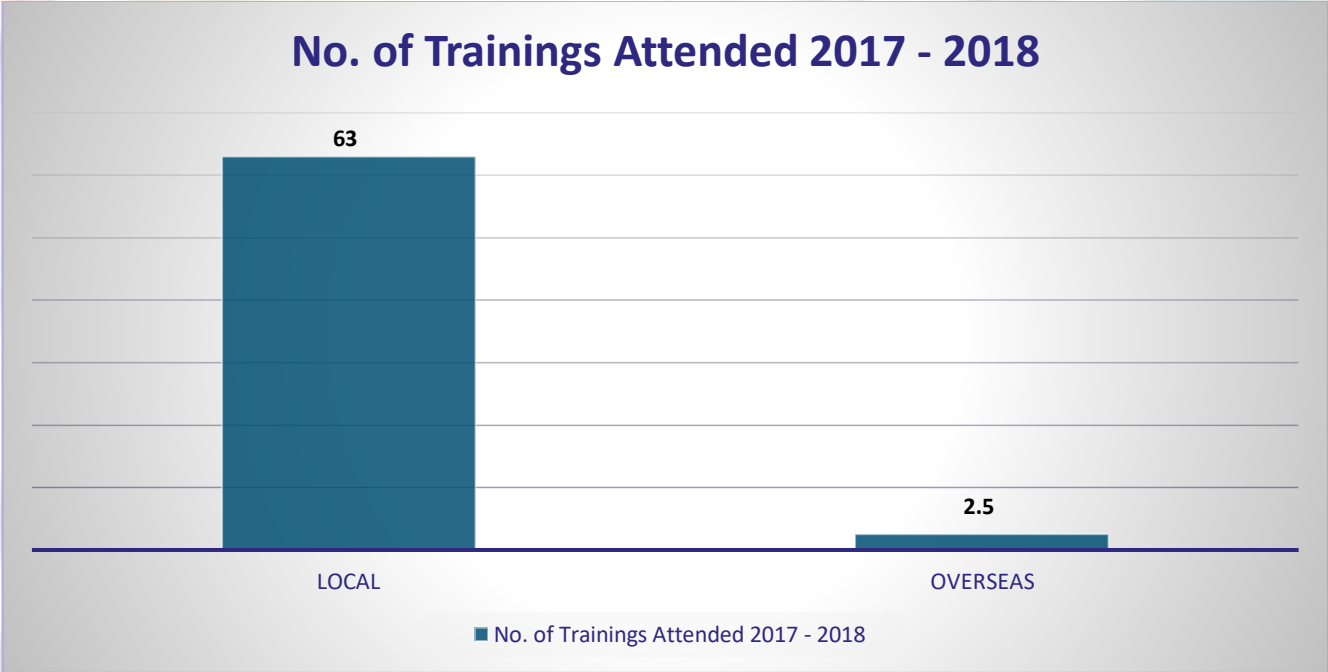
The Public Service Commission is vested with the responsibility and authority for the training and development of all civil servants in the civil service for both local and overseas training. The training unit of the Office liaises with the Centre for Training and Development of PSC and carries out training 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;
- ❖ 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 2017-2018.



Graph of Trainings & Development for the years 2017-2018



Part 4: Accounts Performance Report

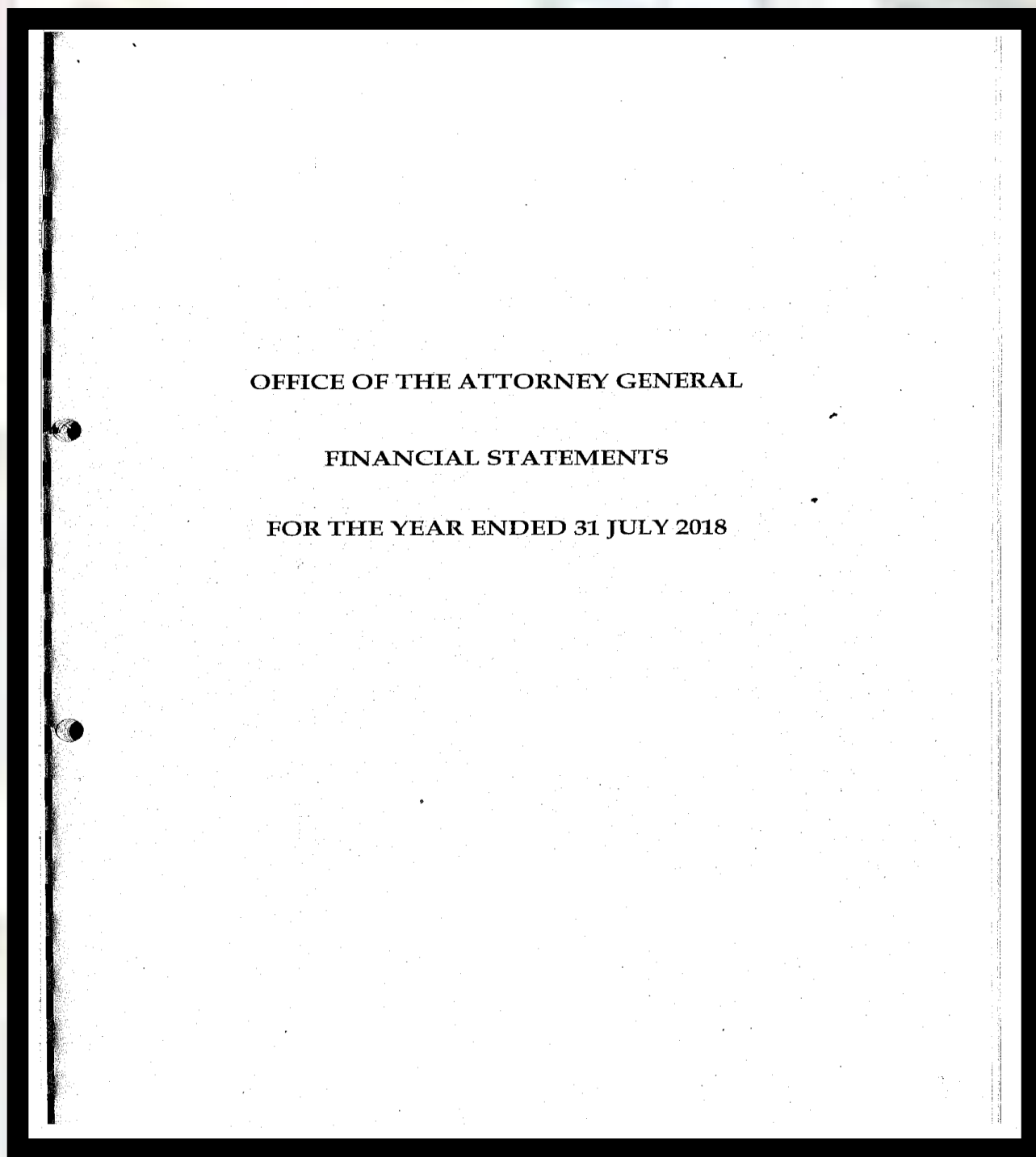
A. Introduction

The core functions of the section for the 2017-2018 period were:

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



B. Disclosures and Financial Compliance



OFFICE OF THE ATTORNEY GENERAL

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT.....	3
MANAGEMENT CERTIFICATE.....	5
Schedule 1 HEAD 03: STATEMENT OF RECEIPTS AND EXPENDITURE.....	6
Schedule 2 HEAD 13 (i): STATEMENT OF RECEIPTS AND EXPENDITURE - FHRC.....	7
Schedule 3 HEAD 13 (i): STATEMENT OF RECEIPTS AND EXPENDITURE - CSC.....	8
Schedule 4 HEAD 13 (i): STATEMENT OF RECEIPTS AND EXPENDITURE - ACCF.....	9
Schedule 5 HEAD 03: APPROPRIATION STATEMENT.....	10
Schedule 6 HEAD 13 (i): APPROPRIATION STATEMENT - FHRC.....	11
Schedule 7 HEAD 13 (i): APPROPRIATION STATEMENT - ATC.....	12
Schedule 8 HEAD 13 (i): APPROPRIATION STATEMENT - CSC.....	13
Schedule 9 HEAD 13 (i): APPROPRIATION STATEMENT - ACCF.....	14
Schedule 10 STATEMENT OF LOSSES.....	15
Schedule 11 TRUST FUND ACCOUNT - AG CONFERENCE.....	16
Schedule 12 TRUST FUND ACCOUNT - LAWS OF FIJI TRUST ACCOUNT.....	17
Schedule 13 TRUST FUND ACCOUNT - SOLICITOR GENERAL TRUST ACCOUNT.....	18
Schedule 14 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS.....	19

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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



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 AG Conference, Trust Account Statement of Receipts and Payments Laws of Fiji and Trust Account Statement of Receipts and Payments Solicitor General's Trust Fund for the financial year ended 31 July 2018, 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, 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, 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

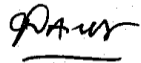
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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 of the Attorney General'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 March 2019

OFFICE OF THE ATTORNEY GENERAL

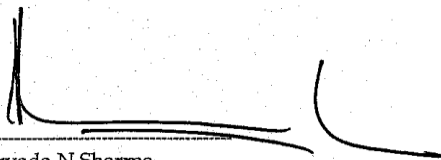
**MANAGEMENT CERTIFICATE
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018**

The Financial Statement of the Office of the Attorney General for financial year ended 31 July 2018 comprises the following heads of appropriation:

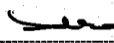
- i) Head 03 – Office of the Attorney General
- ii) Head 13 – Fiji Human Rights Commission
- iii) Head 13 – Constitutional Services Commission
- iv) Head 13 – Accident Compensation Commission Fiji
- v) Head 13 – Accountability and Transparency Commission

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 2018; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act, Finance Instructions 2010 and Finance (Amendment) Instructions 2016.


Sharvada N Sharma
Solicitor General

Date: 25/3/15


Mary Qilaiso
Director Corporate Service

Date: 25/03/15

OFFICE OF THE ATTORNEY GENERAL

Schedule 1

HEAD 03: STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

	Notes	2018 (\$)	2017 (\$)
RECEIPTS			
State Revenue			
Operating Revenue		303,936	296,663
Total State Revenue		<u>303,936</u>	<u>296,663</u>
Agency Revenue			
Miscellaneous Revenue		26,360	9,511
Total Agency Revenue		<u>26,360</u>	<u>9,511</u>
TOTAL REVENUE		<u>330,296</u>	<u>306,174</u>
EXPENDITURE			
Operating Expenditure			
Established Staff	3 (a)	3,847,572	3,488,716
Government Wage Earners		330,920	304,459
Travel & Communication		333,951	524,601
Maintenance & Operations		580,154	468,710
Purchase of Goods & Services		549,209	955,164
Operating Grants and Transfers	3 (b)	2,464,456	7,307,304
Special Expenditure	3 (c)	8,748,187	188,983
Total Operating Expenditure		<u>16,854,449</u>	<u>13,237,937</u>
Capital Expenditure			
Capital Construction		-	-
Capital Purchases		-	-
Capital Grants and Transfers		-	-
Total Capital Expenditure		<u>-</u>	<u>-</u>
Value Added Tax		917,441	244,928
TOTAL EXPENDITURE		<u>17,771,890</u>	<u>13,482,865</u>

FIJI HUMAN RIGHTS COMMISSION (FHRC)

Schedule 2

HEAD 13 (i): STATEMENT OF RECEIPTS AND EXPENDITURE - FHRC
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

	Notes	2018 (\$)	2017 (\$)
EXPENDITURE			
Operating Expenditure			
Operating Grants and Transfer	3 (d)	2,353,386	1,492,656
Total Operating Expenditure		<u>2,353,386</u>	<u>1,492,656</u>
TOTAL EXPENDITURE		<u>2,353,386</u>	<u>1,492,656</u>

CONSTITUTIONAL SERVICES COMMISSION (CSC)

Schedule 3

HEAD 13 (i): STATEMENT OF RECEIPTS AND EXPENDITURE - CSC
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

	Notes	2018 (\$)	2017 (\$)
EXPENDITURE			
Operating Expenditure			
Operating Grants and Transfer		10,943	---
Total Operating Expenditure		<u>10,943</u>	<u>---</u>
TOTAL EXPENDITURE		<u>10,943</u>	<u>---</u>

ACCIDENT COMPENSATION COMMISSION FIJI (ACCF)

Schedule 4

HEAD 13 (i): STATEMENT OF RECEIPTS AND EXPENDITURE - ACCF
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

	Notes	2018 (\$)	2017 (\$)
EXPENDITURE			
Operating Expenditure			
Operating Grants and Transfer	3 (e)	1,000,000	---
Total Operating Expenditure		<u>1,000,000</u>	<u>---</u>
TOTAL EXPENDITURE		<u>1,000,000</u>	<u>---</u>

OFFICE OF THE ATTORNEY GENERAL

Schedule 5

HEAD 03: APPROPRIATION STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$) Note 6	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b) Note 4
	Operating Expenditure						
1	Established Staff	5,104,780	(70,500)	5,034,280	3,847,572	-	1,186,708
2	Government Wage Earners	307,802	70,500	378,302	330,920	-	47,382
3	Travel & Communication	356,750	110,000	466,750	333,951	-	132,799
4	Maintenance & Operations	453,900	216,000	669,900	580,154	-	89,746
5	Purchase of Goods & Services	1,509,784	(106,000)	1,403,784	549,209	-	854,575
6	Operating Grants & Transfers	4,938,685	(2,155,000)	2,783,685	2,464,456	-	319,229
7	Special Expenditure	7,855,000	2,735,000	10,590,000	8,748,187	-	1,841,813
	Total Operating Expenditure	20,526,701	800,000	21,326,701	16,854,449	-	4,472,252
	Capital Expenditure						
8	Capital Construction	800,000	(800,000)	-	-	-	-
9	Capital Purchases	-	-	-	-	-	-
10	Capital Grants & Transfers	-	-	-	-	-	-
	Total Capital Expenditure	800,000	(800,000)	-	-	-	-
13	Value Added Tax	987,800	-	987,800	917,441	-	70,359
	TOTAL EXPENDITURE	22,314,501	-	22,314,501	17,771,890	-	4,542,611

FIJI HUMAN RIGHTS COMMISSION

Schedule 6

HEAD 13 (i): APPROPRIATION STATEMENT - FHRC
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	Operating Expenditure						
1	Established Staff	-	-	-	-	-	-
2	Government Wage Earners	-	-	-	-	-	-
3	Travel & Communication	-	-	-	-	-	-
4	Maintenance & Operations	-	-	-	-	-	-
5	Purchase of Goods & Services	-	-	-	-	-	-
6	Operating Grants & Transfers	2,353,386	-	2,353,386	2,353,386	-	-
7	Special Expenditure	-	-	-	-	-	-
	Total Operating Expenditure	2,353,386	-	2,353,386	2,353,386	-	-
	Capital Expenditure						
8	Capital Construction	-	-	-	-	-	-
9	Capital Purchases	-	-	-	-	-	-
10	Capital Grants & Transfers	-	-	-	-	-	-
	Total Capital Expenditure	-	-	-	-	-	-
13	Value Added Tax	-	-	-	-	-	-
	TOTAL EXPENDITURE	2,353,386	-	2,353,386	2,353,386	-	-

ACCOUNTABILITY AND TRANSPARENCY COMMISSION

Schedule 7

HEAD 13 (i): APPROPRIATION STATEMENT - ATC
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	Operating Expenditure						
1	Established Staff	-	-	-	-	-	-
2	Government Wage Earners	-	-	-	-	-	-
3	Travel & Communication	-	-	-	-	-	-
4	Maintenance & Operations	-	-	-	-	-	-
5	Purchase of Goods & Services	-	-	-	-	-	-
6	Operating Grants & Transfers	500,000	-	500,000	-	-	500,000
7	Special Expenditure	-	-	-	-	-	-
	Total Operating Expenditure	500,000	-	500,000	-	-	500,000
	Capital Expenditure						
8	Capital Construction	-	-	-	-	-	-
9	Capital Purchases	-	-	-	-	-	-
10	Capital Grants & Transfers	-	-	-	-	-	-
	Total Capital Expenditure	-	-	-	-	-	-
13	Value Added Tax	-	-	-	-	-	-
	TOTAL EXPENDITURE	500,000	-	500,000	-	-	500,000

CONSTITUTIONAL SERVICES COMMISSION

Schedule 8

HEAD 13 (i): APPROPRIATION STATEMENT - CSC
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
	Operating Expenditure						
1	Established Staff	-	-	-	-	-	-
2	Government Wage Earners	-	-	-	-	-	-
3	Travel & Communication	-	-	-	-	-	-
4	Maintenance & Operations	-	-	-	-	-	-
5	Purchase of Goods & Services	-	-	-	-	-	-
6	Operating Grants & Transfers	50,000	-	50,000	10,943	-	39,057
7	Special Expenditure	-	-	-	-	-	-
	Total Operating Expenditure	50,000	-	50,000	10,943	-	39,057
	Capital Expenditure						
8	Capital Construction	-	-	-	-	-	-
9	Capital Purchases	-	-	-	-	-	-
10	Capital Grants & Transfers	-	-	-	-	-	-
	Total Capital Expenditure	-	-	-	-	-	-
13	Value Added Tax	-	-	-	-	-	-
	TOTAL EXPENDITURE	50,000	-	50,000	10,943	-	39,057

ACCIDENT COMPENSATION COMMISSION FIJI

Schedule 9

HEAD 13 (i): APPROPRIATION STATEMENT - ACCF
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

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

OFFICE OF THE ATTORNEY GENERAL

Schedule 10

STATEMENT OF LOSSES
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

Loss of Money

There was no loss of money recorded for the financial period ended 31 July 2018.

Loss of Revenue

There was no loss of revenue recorded for the financial period ended 31 July 2018.

Loss (other than money)

There was no loss of fixed assets recorded for the financial period ended 31 July 2018. However, following the 2017 Board of Survey, the items worth \$90,040.10 were written off as approved by the Permanent Secretary for Economy.

Fixed Assets Category	Amount (\$)
Office Equipment	86,267
Furniture & Fittings	3,773.10
TOTAL	90,040.10

OFFICE OF THE ATTORNEY GENERAL

Schedule 11

TRUST FUND ACCOUNT - AG CONFERENCE
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

	Notes	2018 (\$)	2017 (\$)
RECEIPTS			
Participants registration fees for AG's conference		443,510	385,276
Budget allocation from Consolidated Fund		100,000	100,000
Interest		2,322	2,187
Total Receipts		545,839	487,463
PAYMENTS			
AG's Conference - Accommodation		442,663	460,839
AG's Conference - Stationery		19,036	16,681
AG's Conference - Incidental		21,234	21,767
AG's Conference - Speakers Travel		16,669	16,664
AG's Conference - Advertising		15,897	6,624
AG's Conference - Transportation		1,500	1,600
Refund of registration		3,800	8,874
Dishonoured Cheques		2,200	-
Meal Claims		1,020	774
Bank Charges		233	143
Withholding Tax		118	219
Total Payments		524,370	534,185
Net Surplus/(Deficit)		21,469	(46,722)
Balance as at 1 August		156,004	202,726
Closing Balance as at 31 July 2018	5	177,473	156,004

OFFICE OF THE ATTORNEY GENERAL

Schedule 12

**TRUST FUND ACCOUNT - LAWS OF FIJI TRUST ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018**

	Notes	2018 (\$)	2017 (\$)
RECEIPTS			
Laws of Fiji Book		495,950	1,358,685
Interest		8,172	3,036
Total Receipts		<u>504,122</u>	<u>1,361,721</u>
PAYMENTS			
Laws of Fiji Book Payments		243,486	430,239
Website for laws of Fiji - Phase 1		113,570	-
Mobile Digital Software Application		102,683	-
Withholding Tax		817	304
Bank Charges		96	35
Total Payments		<u>460,652</u>	<u>430,578</u>
Net Surplus		<u>43,470</u>	<u>931,143</u>
Balance as at 1 August		931,143	-
Closing Balance as at 31 July 2018	5	<u>974,613</u>	<u>931,143</u>

OFFICE OF THE ATTORNEY GENERAL

Schedule 13

TRUST FUND ACCOUNT -SOLICITOR GENERAL TRUST ACCOUNT
 STATEMENT OF RECEIPTS AND PAYMENTS
 FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

	Notes	2018 (\$)	2017 (\$)
RECEIPTS			
Transfer from SLG 84		478,990	-
Interest		64	-
Total Receipts		<u>479,054</u>	<u>-</u>
PAYMENTS			
Withholding Tax		6	-
Bank Charges		5	-
Total Payments		<u>11</u>	<u>-</u>
Net Surplus		<u>479,043</u>	<u>-</u>
Balance as at 1 August		-	-
Closing Balance as at 31 July 2018	5	<u>479,043</u>	<u>-</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

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

OFFICE OF THE ATTORNEY GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(Continued...)*
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

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 Fiji Revenue and Customs Services (FRCS). Actual amount paid to FRCS during the year represent the difference between VAT Output and VAT Input.

(c) Comparative Figures

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current year amounts.

(d) Revenue Recognition

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

NOTE 3: SIGNIFICANT VARIATIONS

- (a) The increase in Established Staff in 2018 was the result of the 13 vacant positions filled through new appointments and promotion, pay rise for tranche 3 Officers mostly comprising of legal officers and leave compensation payment to Officers approved by the Solicitor General.
- (b) The major decrease in SEG 6 was noted due to Legal Aid Commission budget transferred to Independent Commission Head now administered by the Ministry of Economy.
- (c) Significant increase in Special Expenditure was mainly due to the new budget allocation for Digital Government Transformation, hosting the Director Generals Civil Aviation Conference and an increase in the Aircraft Accident Investigation expenses.
- (d) The increase in the FHRC operational grant was attributed to increase in the number of planned programs and decentralisation plan of the FHRC Office to the Northern and Western Division.
- (e) The Accident Compensation Act 2017 came into force on 1 January 2018. The Act creates the Accident Compensation Commission Fiji. The Commission is a statutory body and the operating grant was for the establishment and operational use of the Commission.

OFFICE OF THE ATTORNEY GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (Continued...)
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

NOTE 4: SIGNIFICANT SAVINGS

Significant Savings for the financial year ended 31 July 2018 are as follows:

Head 3

	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
a	Established Staffs	5,034,280	3,847,572	1,186,708	24
b	Purchase of Goods and Services	1,403,784	549,209	854,575	61
c	Special Expenditure	10,590,000	8,748,187	1,841,813	17

- a. The Office did not employ the maximum number of staffs as per establishment which resulted in a savings of \$1,186,708 under Established Staff allocation. The concerted efforts are made to fill in the 33 vacant positions comprising of 10 legal and 23 support staffs.
- b. The savings was mainly attributed to;
- drafting of laws as no major project was undertaken following the completion of Laws of Fiji revision project; and
 - Fiji Intellectual Property Office (FIPO) allocation as most of the FIPO operation cost was met by the Office of the Attorney General through its shared facilities and resources.
- c. The savings was mainly attributed to actual charge provided by the Singapore Corporation Enterprise for the Digital Government Transformation project being less than the anticipated amount.

Head 13 ACCOUNTABILITY AND TRANSPARENCY COMMISSION

Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
Operating Grants and Transfers	500,000	-	500,000	100

The "bill" is before the parliament, once passed then the funds can be utilised for the establishment of the Accountability and Transparency Commission.

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.

OFFICE OF THE ATTORNEY GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (Continued...)
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018

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 2018, the Trust Fund Account had a balance of \$177,473. 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.

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. The website development and mobile digital software application was work in progress and is anticipated to be completed in 2019.

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

As at 31 July 2018, the Laws of Fiji Trust Fund Account had a balance of \$974,613. This balance is made up of the surplus from sale and publishing and printing of the Law books.

Solicitor General's Trust Fund Account

The Solicitor General's Trust Fund Account was established on 27 July 2018 and prior to that the funds received and paid out were recorded in the Standard Liability Group (SLG) 84 allocation in FMIS general ledger. The funds are 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 2018, the Solicitor General Trust Fund Account had a balance of \$479,043. This balance is mostly made up of the payments received from the respective ministries, department and agencies for which the case is in progress.

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	Amount (\$)	To	Amount (\$)
OAG 01/18	SEG 1	100,000	SEG 1	100,000
OAG 04/18	SEG 1	70,500	SEG 2	70,500
OAG 05/18	SEG 8	800,000	SEG 7	800,000
	SEG 13	18,000	SEG 13	18,000

OFFICE OF THE ATTORNEY GENERAL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (Continued...)
FOR THE FINANCIAL YEAR ENDED 31 JULY 2018**

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

Virement No.	From	Amount (\$)	To	Amount (\$)
OAG 02/18	SEG 5	61,000	SEG 3	10,000
	SEG 6	5,000	SEG 4	66,000
	SEG 7	15,000	SEG 5	5,000
OAG 03/18	SEG 6	2,000,000	SEG 7	2,000,000
OAG 06/18	SEG 5	150,000	SEG 3	100,000
	SEG 7	200,000	SEG 4	150,000
			SEG 5	100,000
OAG 07/18	SEG 6	150,000	SEG 7	150,000
OAG 08/18	SEG 4	350	SEG 4	350