

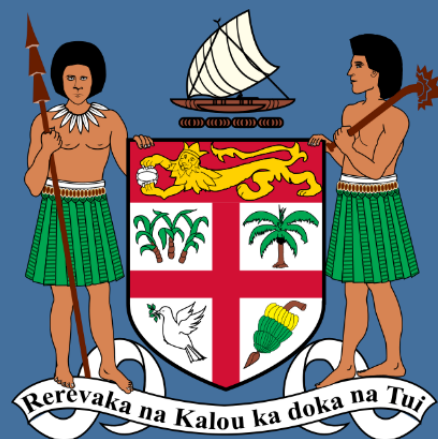
# 2018 – 2019 ANNUAL REPORT

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OFFICE OF THE  
ATTORNEY - GENERAL

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PARLIAMENTARY PAPER NO. 91 OF 2024



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# Introduction

This Report covers the activities of the Office of the Attorney-General for the period 2018-2019.

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.

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

Ropate Green  
Solicitor-General

# Our Purpose

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

# Our Vision

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

# Our Mission

To provide quality legal services to the Fijian Government and to facilitate access to law with an independent and professional legal service of a 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 the Government's objectives 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 all individuals
- ✦ Foster teamwork, courtesy and respect at workplace-*esprit de corps*
- ✦ Maintaining impartiality, transparency and accountability, and being apolitical
- ✦ Uphold the rule of law
- ✦ Maintain public confidence, earn and show respect and dignity to our clients, professional colleagues, and the judiciary, legal system and the public at large
- ✦ Protect public interest and be responsive to their needs

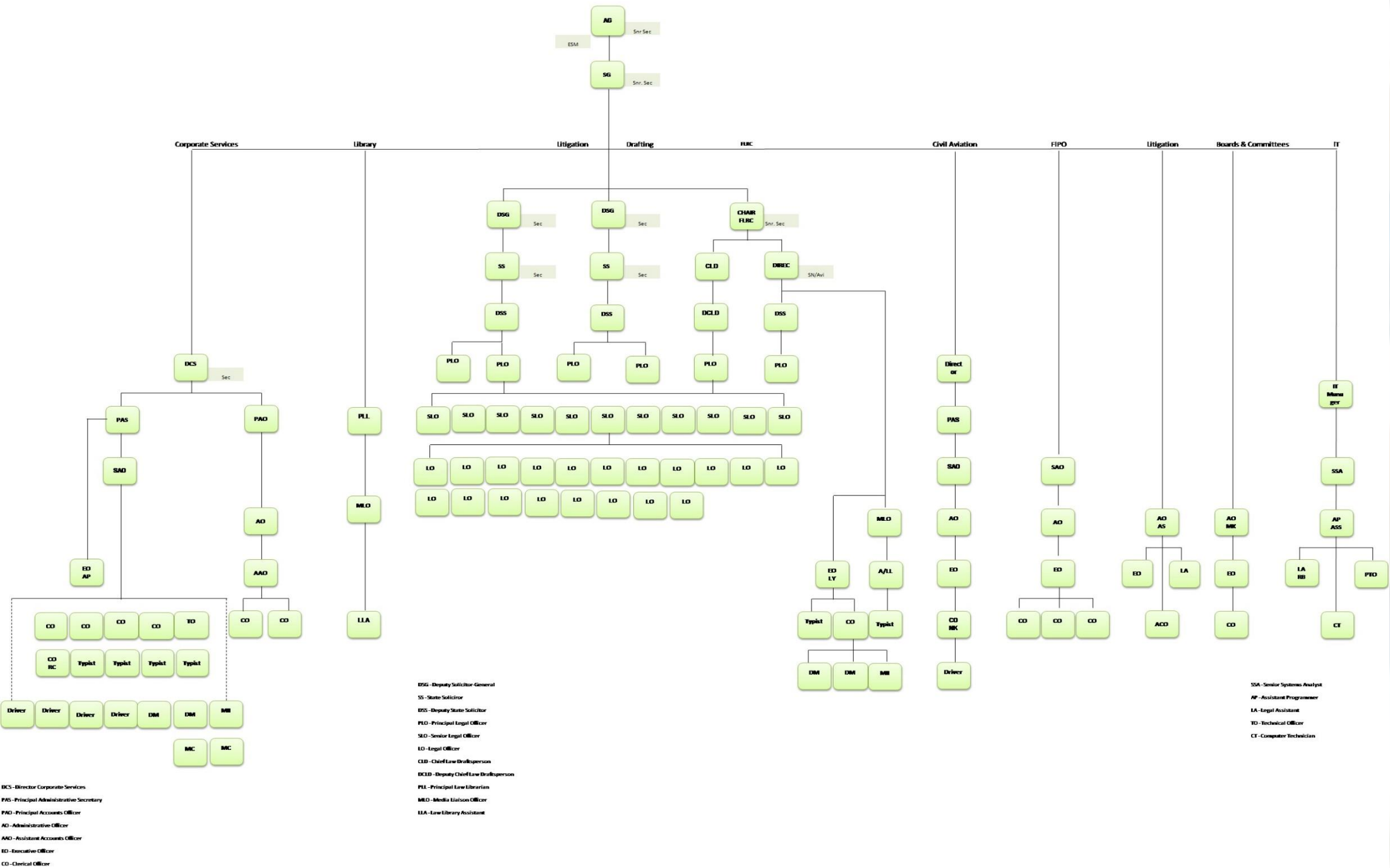
# Our Stakeholders

## Our stakeholders include:

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

DSG - Deputy Solicitor-General  
 SS - State Solicitor  
 DSS - Deputy State Solicitor  
 PLD - 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  
 TD - Technical Officer  
 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

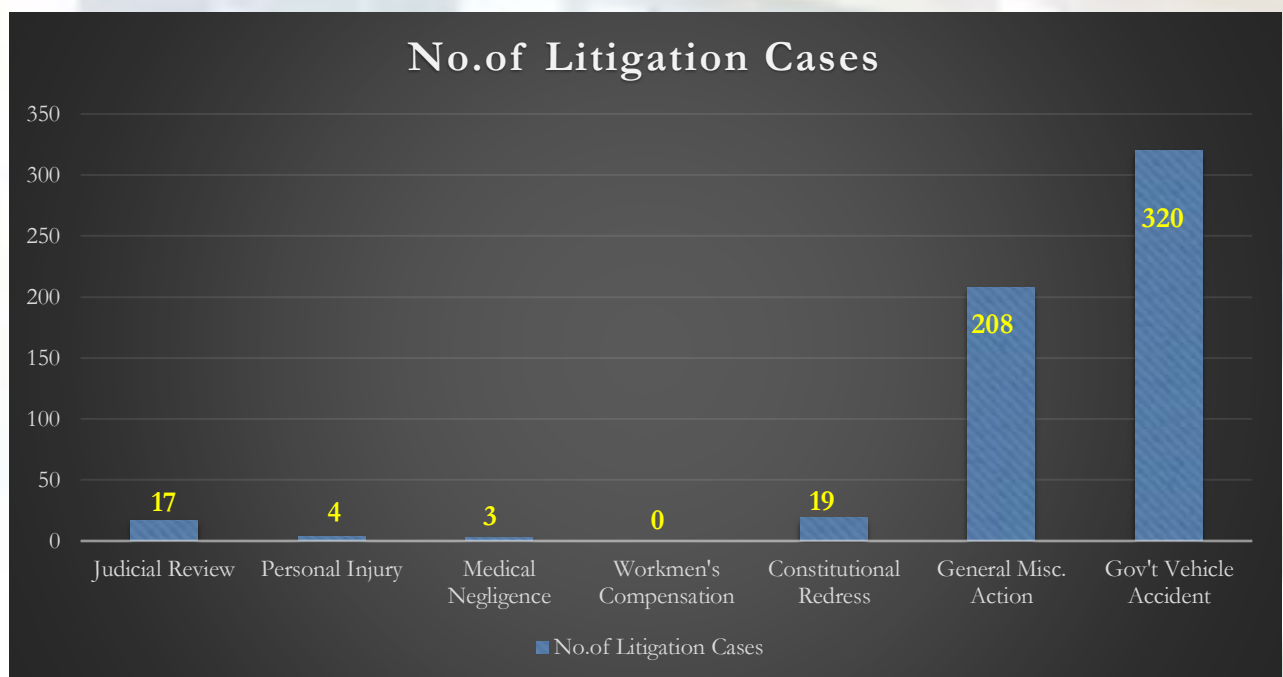
#### Our Vision

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.

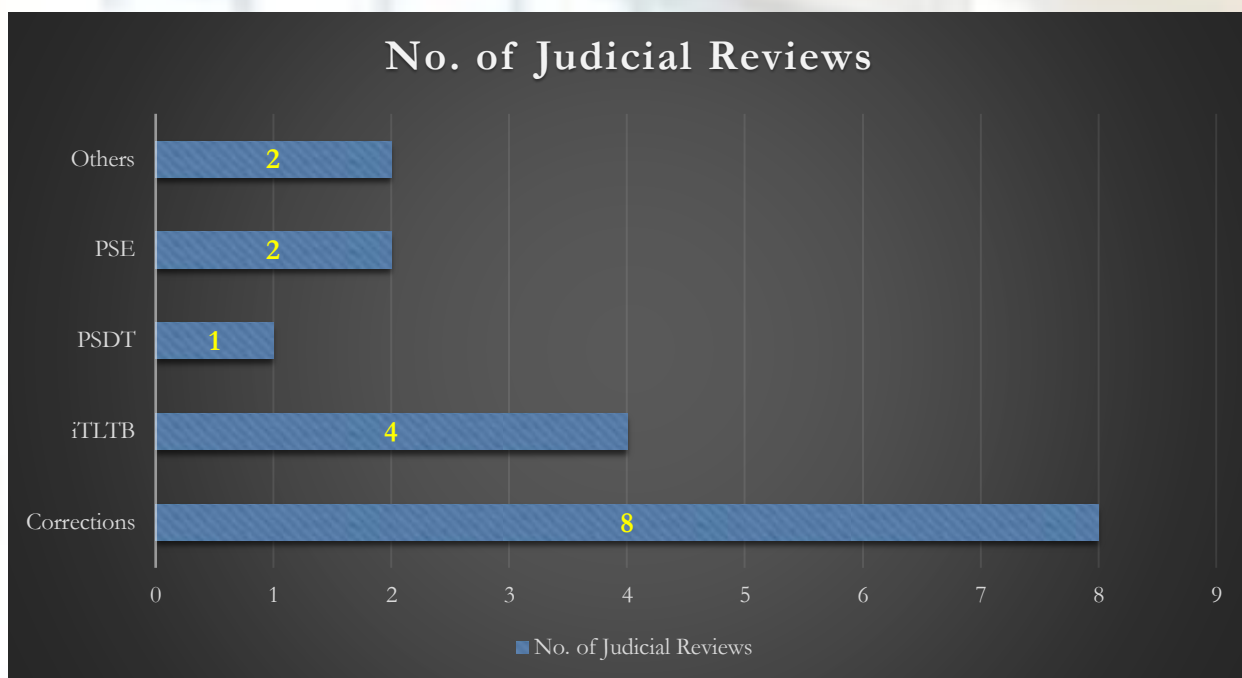
The graph below shows the number of litigation cases and judicial reviews registered for the year 2018-2019:



**Total Cases: 571**

**Graph of Litigation Cases for the years 2018-2019**





**Total Cases: 17**

**Graph of Judicial Reviews for the years 2018-2019**

## **B. Legal Advice Services**



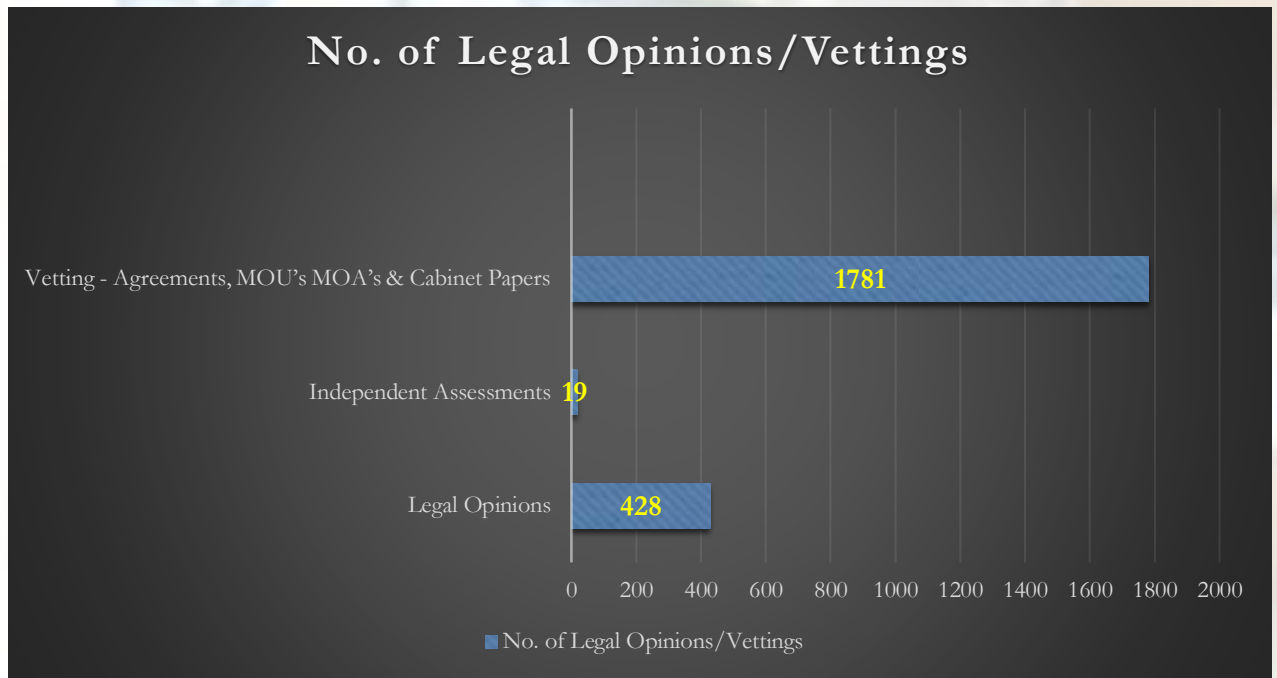
### **Our Vision**

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 2018-2019 and covers most areas of public law, public and private international law, Immigration, Intellectual Property, Company, Commercial Transactions, Industrial Relations, International Trade, Torts, Contracts, Marine, Equity and Trusts, Constitutional, Transport, Guarantees, Corporate Finance, and Constitutional Law.



**Total: 2228**

**Graph of Legal Opinions and Vetting of Legal Documents for the years 2018-2019**

## 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.

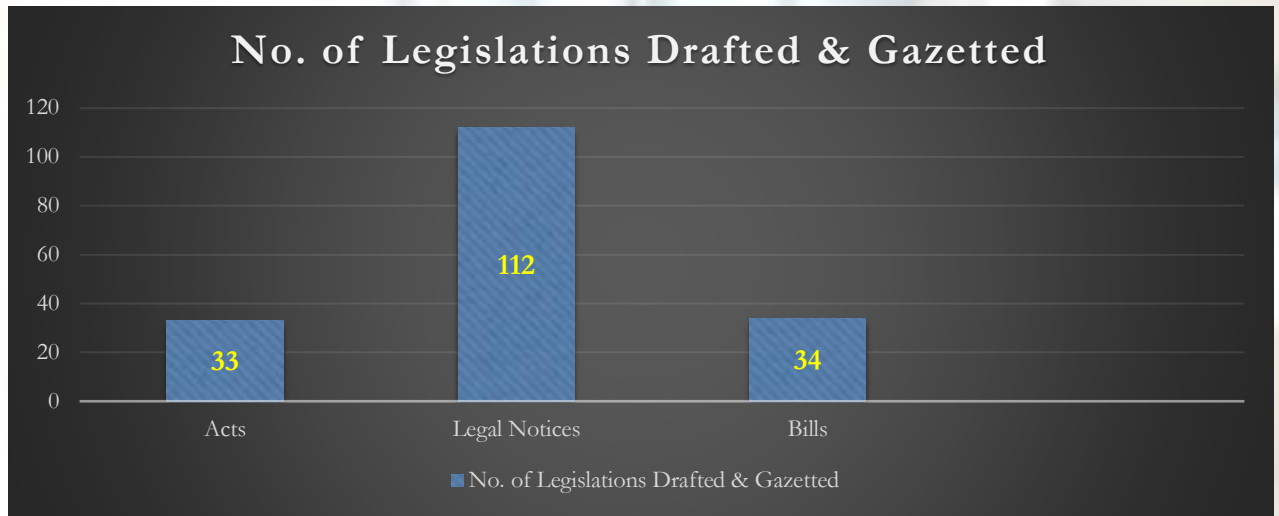
### What We Do

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;
- 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;
- x) facilitate and assist with public consultation on proposed laws.

The following table shows Bills, Acts (Legislation) and Legal Notices which were drafted and published in the Gazette for the year 2018-2019:



**Graph of Drafted & Gazetted Bills and Laws for the years 2018**

## D. Boards, Committees & Commissions

### I. Mercy Commission

#### ▪ Grant of Mercy

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

Year	No. of applications received	No. of pardons
1 August 2018 - 31 July 2019	13	9

**Grant of Mercy Applications Received and Presidential Pardons for the years 2018-2019**

The Mercy Commission is responsible for the timely processing of applications for the grant of mercy to convicted prisoners and to ensure just and timely advice to the President of the Republic of Fiji in the exercise of his prerogative of mercy.

<b>Commission Members</b>
Chairman - Hon AGMJ - Mr Aiyaz Sayed-Khaiyum
Ms Sitamma Venkatappa
Mr Benjamin Hazelman
Mr Apakuki Kurusiga
Mr Shageeth Somaratne

**List of Mercy Commission Members**

## 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 no appointments for its members.

- **Trade-Marks**

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

	<b>New</b>	<b>Endorsements</b>
Total No.	896	1,059

**List of New and Endorsement Trade-marks Applications for the years 2018-2019**

- **Patent**

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

	<b>New</b>	<b>Endorsements</b>	<b>Local</b>	<b>Overseas</b>
Total No.	12	7		13

**List of New & Endorsement Patent Applications for the years 2018-2019**

Tabulated above is the total registration for both Patents and Trade-Marks for the period 2018-2019.

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).

## II. Hotels Licensing Board

- **Hotel Licensing**

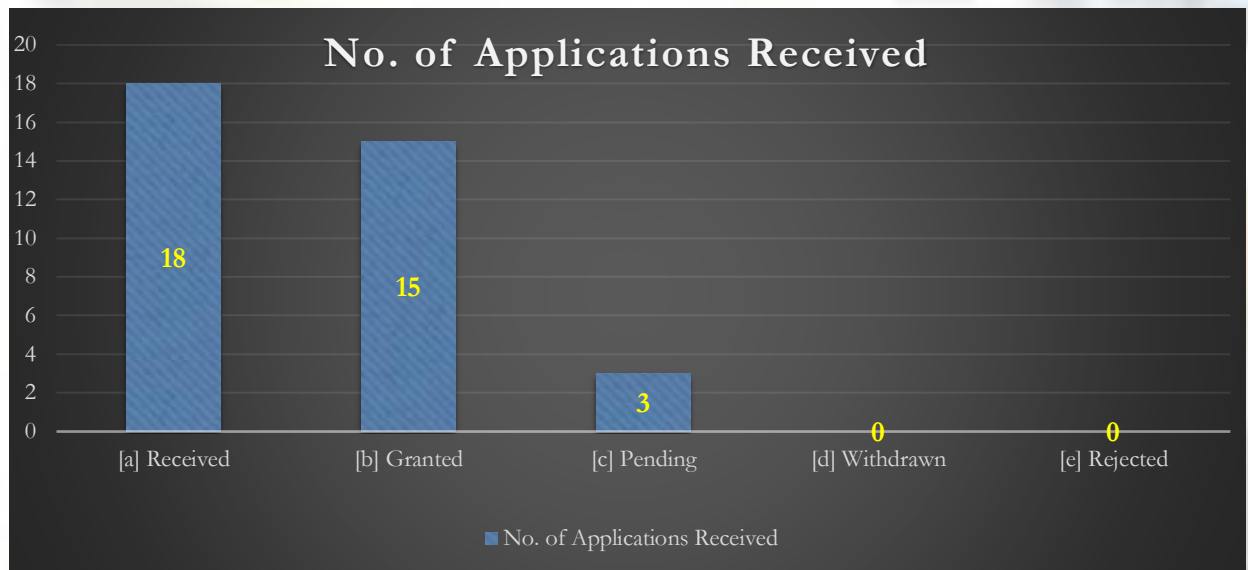
The Board is established under the Hotels and Guest Houses Act 1973 and is responsible for regulating and issuing licences to hotels. It is aimed at ensuring a just, fair and efficient mechanism for the timely processing of hotel licence applications and providing effective policy advice to the Attorney-General.

The following figure shows the number of hotel licences renewed in the 2018-2019 period.

Table Of Hotel Licences Granted: 2018-2019		
Group	Location	No. of Renewal Licences
One	Levuka & Islands off Levuka	13
Two	Taveuni & Islands off Taveuni	37
Three	Savusavu & Islands off Savusavu	35
Four	Labasa & Islands off Labasa	12
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	53
Six	Nadi & Islands off Nadi	71
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	73
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	16
Nine	Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu	76
Ten	Kadavu Islands	12
Total		398

**List of Hotel Licences Granted for the year 2018-2019**

The following figure shows the number of new hotel applications and licences that were considered and granted between 1 August 2018 to 31 July 2019



**Graph of New Hotel Applications for the period 2018-2019**

The following persons served on the board in 2018-2019.

Hotel Licensing Board 2018-2019	
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 2018-2019**

### III. 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 licence applications and for hearing and determining appeals from Liquor Tribunals.

There were no appeals made between 2018-2019 and no meetings were held.

The following persons served on the board in 2018. No Central Liquor Board member were appointed in 2019.

Central Liquor Board Member 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 2018-2019

### IV. Film Control Board

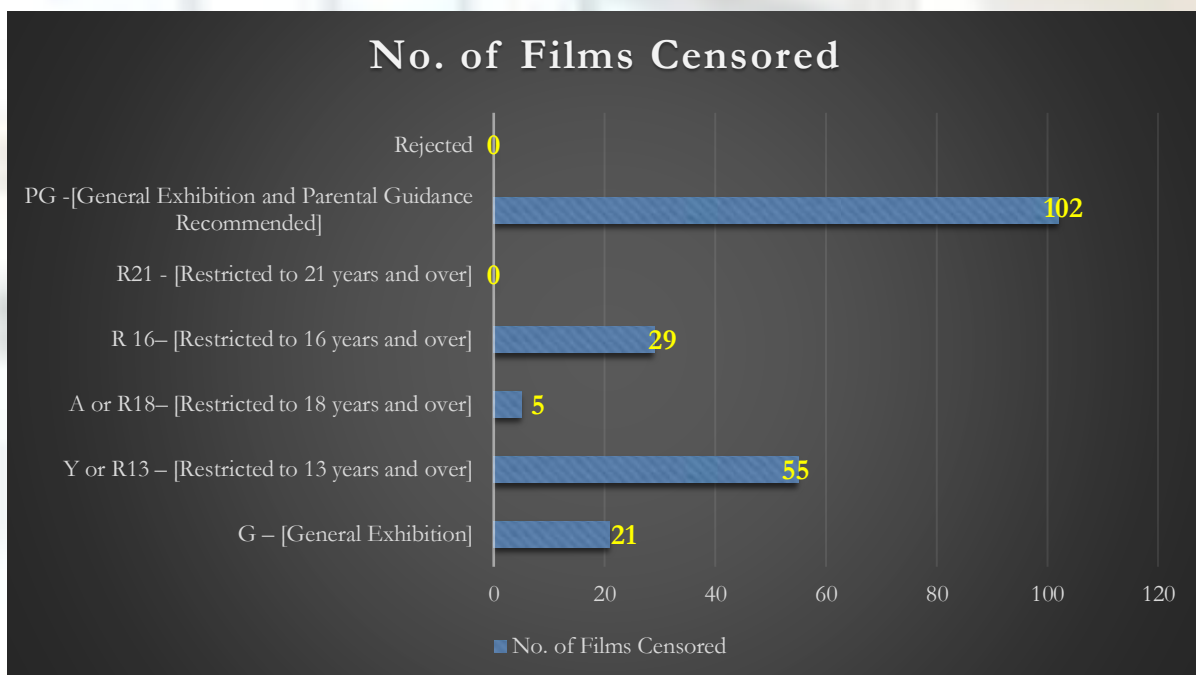
- **Film Censorship and Appeals**

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 Films Censored by Ratings for the years 2018-2019**

The following persons served on the board in 2018-2019.

<b>Film Control Board 2018-2019</b>	
Name	Designation
Ms Tupoutua'h Baravilala	Chairperson
Ms Shaenaz Voss	Board Member
Ms Seema Sharma	Board Member

**List of Film Control Members for the years 2018-2019**

The following persons served as Film Censors in 2018-2019.

<b>Film Censors 2018-2019</b>	
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

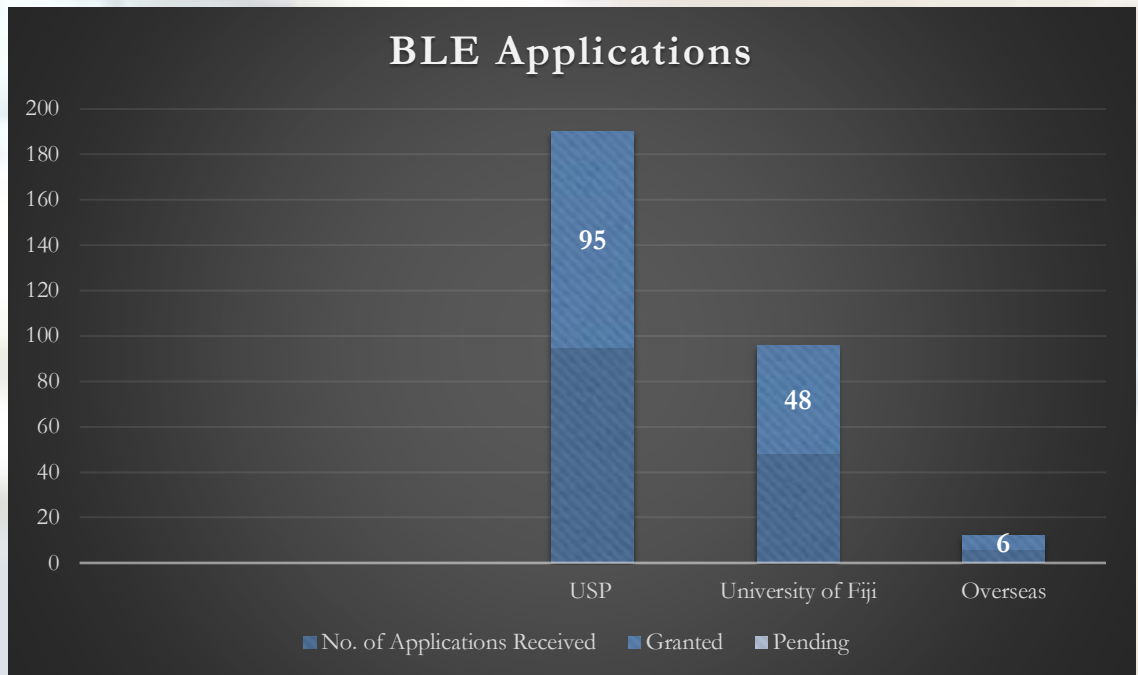
**List of Film Censor Board Members for the years 2018-2019**

## V. 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 2018 to 31 July 2019.



**Graph of BLE applications considered for the years 2018-2019**

The following persons served on the board in 2018-2019.

<b>Board of Legal Education 2018 -2019</b>	
<b>Name</b>	<b>Designation</b>
Mr Sharvada Sharma	Chairperson
Justice Anjala Wati	Board Member
Yohan Chanaka Liyanage (CR)	Board Member

**List of Legal Education Board Members for the years 2018-2019**



## 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.

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

There are 5 main objectives of Law Revision are as follows:

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

The Laws of Fiji website was officially launched by the Hon. Chief Justice on Friday, 29 March 2019 and the office's considerable effort in relation to the revision and consolidation of the laws of Fiji since 2015 and it is an important achievement for our office and for Fiji.

### B. Law Reform



Law Reform is the research of laws and advises government on its policies, and preparing draft laws for the ministries and departments for submission to cabinet. 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, government lawyers and stakeholders attended the 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 year was to provide further online services to users. This was realised through the successful negotiation with Australian and New Zealand vendors for free access to online legal research platforms such as LexisNexis online for New Zealand legislation and cases and Jade for Australian case laws.

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

Subscriptions:

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

### Labasa and Lautoka Office Libraries

The Labasa and Lautoka Office libraries were each supplied with bound copies of the latest High Court, Fiji Court of Appeal and Supreme Court judgments. Also, libraries in those districts were supplied with updates to the law reports held in their collection.

In addition, supply of new editions of legal textbooks to the Lautoka and Labasa offices continued this year. The growing Lautoka library resource collection saw the acquisition of new aluminum lightweight book shelves.

### Outlook for 2019-2020

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



## Part 3: Corporate Services Performance Report

### A. Policy and Administration Unit

#### Introduction

The Policy and Administration Unit assists management in policy making, administration and the optimum utilisation of resources. It promotes efficiency and higher productivity through effective resource management and facilitates the formulation and implementation of the Corporate Plan and Performance Management System. The Unit identifies training and development needs and arranges relevant training courses and attachments for staff locally and overseas.

The core functions of the Unit are:

- ✦ To act as secretariat to the Office's various committees, boards, and meetings as assigned by the Solicitor-General;
- ✦ To co-ordinate staff movement;
- ✦ To maintain records of all personnel, both established and Government Wage employees pertaining to matters such as leave, sick leave, training and disciplinary action and the operation of the PSC insurance scheme;
- ✦ To be responsible for the good maintenance and procurement of office furniture, office equipment and stationery;
- ✦ To arrange accommodation for the office and staff, where applicable;
- ✦ To co-ordinate staff board meetings and implement decisions made by the Solicitor-General;
- ✦ To be responsible for the control and maintenance of Office vehicles, including running sheets and vehicle log books;
- ✦ To secure Office records and premises; and
- ✦ To prepare returns and statistics for appointments, resignations, retirements, vacancies, approved establishment.



## B. Staffing

Staff Establishment or the number of posts approved and allocated to the Office of the Attorney-General, Fiji Law Reform Commission and Civil Aviation Department in the 2018-2019 period is as follows:

### Office of the Attorney-General

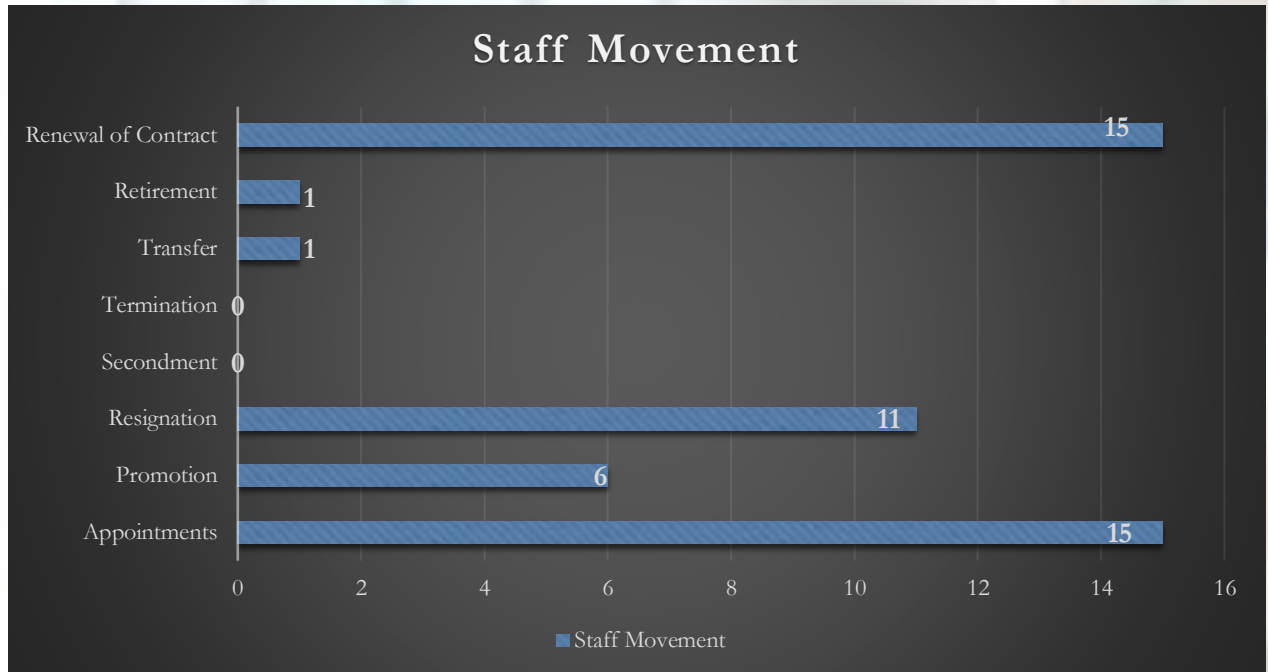
	2018-2019
	SALARY STAFF
Attorney-General & Minister for Justice	1
Solicitor-General	1
Deputy Solicitor-General	2
Director Corporate Services	1
Executive Support Manager	1
Principal Accounts Officer	1
Chief Law Draftsperson	1
State Solicitor	2
Deputy State Solicitor	3
Deputy Chief Law Draftsperson	1
Principal 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
Proof-reader	
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	7
Clerical Officer	12
Steno Typist/Typist	5
Technical Assistant	1
Telephone Operator	1
Assistant Court Officer	1
IT Manager	1
Snr. Systems Analyst	1
Assistant Programmer	1
<b>TOTAL</b>	<b>93</b>
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
<b>TOTAL</b>	<b>15</b>
Chief Admin. Officer	1
Principal Admin. Officer	1
Senior Admin. Officer	1
Administrative Officer	1
Executive Officer	1
Clerical Officer	1
<b>TOTAL</b>	<b>6</b>
<b>SALARIED STAFF TOTAL</b>	<b>108</b>

	2018-2019
	SALARY STAFF
Driver	2
Driver/Messenger	9
Messenger Gr II	2
Messenger/Cleaner	
	13
Driver/Messenger	2
Messenger Grade II	1
	3
Driver	1
<b>WAGE EARNING STAFF TOTAL</b>	<b>17</b>
<b>GRAND TOTAL</b>	<b>125</b>

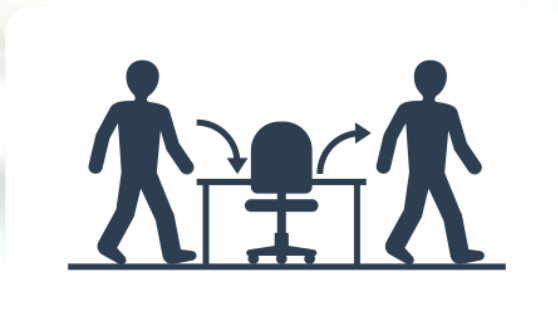
Office of the Attorney-General Staff Establishment for the year 2018-2019

### ▪ Staff Profile

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the year 2018-2019.



Graph of Staff Movement for the year 2018-2019



### C. Training and Development

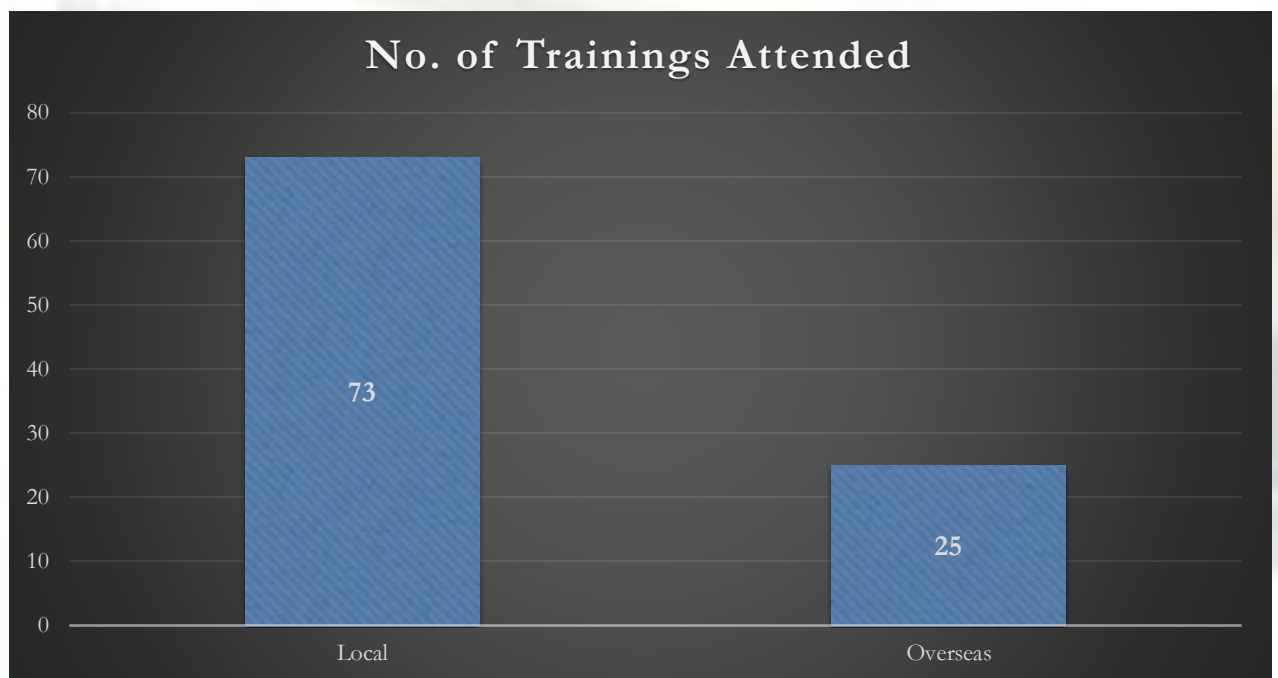
The Public Service Commission is vested with the responsibility and authority for the training and development of all civil servants in the civil service for both local and overseas training. The training unit of the Office liaises with the Centre for Training and Development of PSC and carries out training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

- ✚ Improve the job performance of individuals through building and developing their skills, knowledge and behavior;
- ✚ Assist individuals in reaching their personal and professional goals; and
- ✚ Support civil servants and build the capabilities of the civil service to meet its needs now and in the future.



Training needs for professional officers were mainly met through attendance at seminars, workshops, symposiums and conferences, locally and overseas. These were mainly funded by organizations such as the World Intellectual Property Organization (WIPO), Commonwealth Secretariat, AUSAID, etc.

The table presented below details training and developments that the staff were engaged in for the years 2018-2019.



**Graph of Trainings & Development for the years 2018-2019**

## Part 4: Accounts Performance Report

### A. Introduction

The core functions of the Accounts section for the 2018-2019 period were to:

- ✚ 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;
- ✚ Collect 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
- ✚ Prepare the annual budget of the Office.





**B. Disclosures and Financial Compliance**

**OFFICE OF THE ATTORNEY GENERAL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2019**

**OFFICE OF THE ATTORNEY GENERAL**

**FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

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**DRAFT 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 2019, 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  
XX May 2020

## OFFICE OF THE ATTORNEY GENERAL

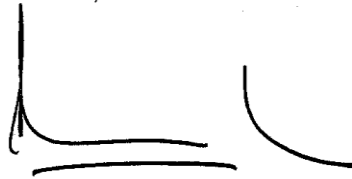
MANAGEMENT CERTIFICATE  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

The Financial Statement of Office of the Attorney General for financial year ended 31 July 2019 comprises the following heads of appropriation:

- i) Head 03 - Office of the Attorney General
- ii) Head 09 - Media Industry Development Authority
- iii) Head 13 - Human Rights and Anti-Discrimination Commission
- iv) Head 13 - Constitutional Services Commission
- v) Head 13 - Legal Aid Commission
- vi) Head 13 - Accountability and Transparency Commission
- vii) Head 13 - Accident Compensation Commission Fiji
- viii) Head 13 - Online Safety 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 2019; 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: 20/05/2020



Mary Qilaiso

Director Corporate Service

Date: 20/05/20

## OFFICE OF THE ATTORNEY GENERAL

Schedule 1

HEAD 03: STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

	Note	2019 (\$)	2018 (\$)
<b>RECEIPTS</b>			
<b>State Revenue</b>			
Operating Revenue		344,351	303,936
<b>Total State Revenue</b>		<u>344,351</u>	<u>303,936</u>
<b>Agency Revenue</b>			
Miscellaneous Revenue		15,848	26,360
<b>Total Agency Revenue</b>		<u>15,848</u>	<u>26,360</u>
<b>TOTAL REVENUE</b>		<u>360,199</u>	<u>330,296</u>
<b>EXPENDITURE</b>			
<b>Operating Expenditure</b>			
Established Staff		3,971,976	3,847,572
Government Wage Earners		369,448	330,920
Travel & Communication		427,038	333,951
Maintenance & Operations	3 (a)	409,281	580,154
Purchase of Goods & Services		579,329	549,209
Operating Grants and Transfers	3 (b)	1,715,652	2,464,456
Special Expenditure	3 (c)	633,149	8,748,187
<b>Total Operating Expenditure</b>		<u>8,105,873</u>	<u>16,854,449</u>
<b>Capital Expenditure</b>			
Capital Construction		-	-
Capital Purchases		-	-
Capital Grants and Transfers		-	-
<b>Total Capital Expenditure</b>		<u>-</u>	<u>-</u>
Value Added Tax		184,464	917,441
<b>TOTAL EXPENDITURE</b>		<u>8,290,337</u>	<u>17,771,890</u>

**MEDIA INDUSTRY DEVELOPMENT AUTHORITY (MIDA)**

Schedule 2

**HEAD 09: STATEMENT OF RECEIPTS AND EXPENDITURE – MIDA  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

	Note	2019 (\$)	2018 (\$)
<b>EXPENDITURE</b>			
Operating Expenditure			
Operating Grants and Transfer		28,375	-
<b>Total Operating Expenditure</b>		<u>28,375</u>	<u>-</u>
<b>TOTAL EXPENDITURE</b>		<u>28,375</u>	<u>-</u>

## HUMAN RIGHTS AND ANTI-DISCRIMINATION COMMISSION (HRADC)

Schedule 3

**HEAD 13 (i): STATEMENT OF RECEIPTS AND EXPENDITURE - HRADC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

	Note	2019 (\$)	2018 (\$)
<b>EXPENDITURE</b>			
Operating Expenditure			
Operating Grants and Transfer	3 (d)	1,765,041	2,353,386
<b>Total Operating Expenditure</b>		<u>1,765,041</u>	<u>2,353,386</u>
<b>TOTAL EXPENDITURE</b>		<u>1,765,041</u>	<u>2,353,386</u>



## CONSTITUTIONAL SERVICES COMMISSION (CSC)

Schedule 4

**HEAD 13 (ii): STATEMENT OF RECEIPTS AND EXPENDITURE - CSC  
 FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

	Note	2019 (\$)	2018 (\$)
<b>EXPENDITURE</b>			
Operating Expenditure			
Operating Grants and Transfer		28,394	10,943
<b>Total Operating Expenditure</b>		<u>28,394</u>	<u>10,943</u>
<b>TOTAL EXPENDITURE</b>		<u>28,394</u>	<u>10,943</u>

## LEGAL AID COMMISSION FIJI (LAC)

Schedule 5

**HEAD 13 (iii): STATEMENT OF RECEIPTS AND EXPENDITURE - LAC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

	Note	2019 (\$)	2018 (\$)
<b>EXPENDITURE</b>			
Operating Expenditure			
Operating Grants and Transfer	3 (e)	10,362,009	8,402,566
<b>Total Operating Expenditure</b>		<u>10,362,009</u>	<u>8,402,566</u>
<b>TOTAL EXPENDITURE</b>		<u>10,362,009</u>	<u>8,402,566</u>

## ACCIDENT COMPENSATION COMMISSION FIJI (ACCF)

Schedule 6

**HEAD 13 (iv): STATEMENT OF RECEIPTS AND EXPENDITURE - ACCF  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

	Note	2019 (\$)	2018 (\$)
<b>EXPENDITURE</b>			
<b>Operating Expenditure</b>			
Operating Grants and Transfer	3 (f)	1,700,000	1,000,000
<b>Total Operating Expenditure</b>		<u>1,700,000</u>	<u>1,000,000</u>
<b>TOTAL EXPENDITURE</b>		<u>1,700,000</u>	<u>1,000,000</u>

## ONLINE SAFETY COMMISSION (OSC)

Schedule 7

**HEAD 13 (v): STATEMENT OF RECEIPTS AND EXPENDITURE - OSC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

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	Note	2019 (\$)	2018 (\$)
<b>EXPENDITURE</b>			
Operating Expenditure			
Operating Grants and Transfer		120,127	-
<b>Total Operating Expenditure</b>		<u>120,127</u>	<u>-</u>
<b>TOTAL EXPENDITURE</b>		<u>120,127</u>	<u>-</u>

## OFFICE OF THE ATTORNEY GENERAL

Schedule 8

HEAD 03: APPROPRIATION STATEMENT  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

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	5,334,169	(55,000)	5,279,169	3,971,976	-	1,307,193
2	Government Wage Earners	360,143	55,000	415,143	369,448	-	45,695
3	Travel & Communication	456,750	85,000	541,750	427,038	-	114,712
4	Maintenance & Operations	453,900	67,000	520,900	409,281	-	111,619
5	Purchase of Goods & Services	1,509,784	59,000	1,568,784	579,329	-	989,455
6	Operating Grants & Transfers	3,638,685	(75,000)	3,563,685	1,715,652	-	1,848,033
7	Special Expenditure	1,955,000	(136,000)	1,819,000	633,149	-	1,185,851
	<b>Total Operating Expenditure</b>	<b>13,708,431</b>	<b>-</b>	<b>13,708,431</b>	<b>8,105,873</b>	<b>-</b>	<b>5,602,558</b>
	<b>Capital Expenditure</b>						
8	Capital Construction	709,000	-	709,000	-	-	709,000
9	Capital Purchases	-	-	-	-	-	-
10	Capital Grants & Transfers	-	-	-	-	-	-
	<b>Total Capital Expenditure</b>	<b>709,000</b>	<b>-</b>	<b>709,000</b>	<b>-</b>	<b>-</b>	<b>709,000</b>
13	Value Added Tax	457,600	-	457,600	184,464	-	273,136
	<b>TOTAL EXPENDITURE</b>	<b>14,875,031</b>	<b>-</b>	<b>14,875,031</b>	<b>8,290,337</b>	<b>-</b>	<b>6,584,694</b>

## MEDIA INDUSTRY DEVELOPMENT AUTHORITY (MIDA)

Schedule 9

HEAD 09: APPROPRIATION STATEMENT - MIDA  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

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	300,000	-	300,000	28,375	-	271,625
7	Special Expenditure	-	-	-	-	-	-
	<b>Total Operating Expenditure</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>28,375</b>	<b>-</b>	<b>271,625</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>300,000</b>	<b>-</b>	<b>300,000</b>	<b>28,375</b>	<b>-</b>	<b>271,625</b>

## HUMAN RIGHTS AND ANTI-DISCRIMINATION COMMISSION

Schedule 10

HEAD 13 (i): APPROPRIATION STATEMENT - HRADC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry- Over (\$)	Lapsed Appropriation (\$) (a-b) Note 4
	<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	2,353,386	-	2,353,386	1,765,041	-	588,345
7	Special Expenditure	-	-	-	-	-	-
	<b>Total Operating Expenditure</b>	<b>2,353,386</b>	<b>-</b>	<b>2,353,386</b>	<b>1,765,041</b>	<b>-</b>	<b>588,345</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>2,353,386</b>	<b>-</b>	<b>2,353,386</b>	<b>1,765,041</b>	<b>-</b>	<b>588,345</b>

## CONSTITUTIONAL SERVICES COMMISSION

Schedule 11

HEAD 13 (ii): APPROPRIATION STATEMENT - CSC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

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	50,000	-	50,000	28,394	-	21,606
7	Special Expenditure	-	-	-	-	-	-
	<b>Total Operating Expenditure</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>28,394</b>	<b>-</b>	<b>21,606</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>50,000</b>	<b>-</b>	<b>50,000</b>	<b>28,394</b>	<b>-</b>	<b>21,606</b>



## LEGAL AID COMMISSION

Schedule 12

HEAD 13 (iii): APPROPRIATION STATEMENT - LAC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

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	10,362,009	-	10,362,009	10,362,009	-	-
7	Special Expenditure	-	-	-	-	-	-
	<b>Total Operating Expenditure</b>	<b>10,362,009</b>	<b>-</b>	<b>10,362,009</b>	<b>10,362,009</b>	<b>-</b>	<b>-</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>10,362,009</b>	<b>-</b>	<b>10,362,009</b>	<b>10,362,009</b>	<b>-</b>	<b>-</b>

## ACCOUNTABILITY AND TRANSPARENCY COMMISSION

Schedule 13

**HEAD 13 (iv): APPROPRIATION STATEMENT - ATC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry- Over (\$)	Lapsed Appropriation (\$) (a-b) Note 4
	<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	500,000	-	500,000	-	-	500,000
7	Special Expenditure	-	-	-	-	-	-
	<b>Total Operating Expenditure</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
	<b>Capital Expenditure</b>						
8	Capital Construction	-	-	-	-	-	-
9	Capital Purchases	-	-	-	-	-	-
10	Capital Grants & Transfers	-	-	-	-	-	-
	<b>Total Capital Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	Value Added Tax	-	-	-	-	-	-
	<b>TOTAL EXPENDITURE</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>

## ACCIDENT COMPENSATION COMMISSION FIJI

Schedule 14

HEAD 13 (v): APPROPRIATION STATEMENT - ACCF  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

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	1,700,000	-	1,700,000	1,700,000	-	-
7	Special Expenditure	-	-	-	-	-	-
	<b>Total Operating Expenditure</b>	<b>1,700,000</b>	<b>-</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>-</b>	<b>-</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>1,700,000</b>	<b>-</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>-</b>	<b>-</b>

## ONLINE SAFETY COMMISSION

Schedule 15

HEAD 13 (vi): APPROPRIATION STATEMENT - OSC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

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	300,000	-	300,000	120,127	-	179,873
7	Special Expenditure	-	-	-	-	-	-
	<b>Total Operating Expenditure</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>120,127</b>	<b>-</b>	<b>179,873</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>300,000</b>	<b>-</b>	<b>300,000</b>	<b>120,127</b>	<b>-</b>	<b>179,873</b>

**OFFICE OF THE ATTORNEY GENERAL**

Schedule 16

**STATEMENT OF LOSSES  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

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**Loss of Money**

There was no loss of money recorded for the financial period ended 31 July 2019.

**Loss of Revenue**

There was no loss of revenue recorded for the financial period ended 31 July 2019.

**Loss (other than money)**

There was no loss of fixed assets recorded for the financial period ended 31 July 2019. However, following the 2019 Board of Survey, the items worth \$51,327 were written off as approved by the Permanent Secretary for Economy.

Fixed Assets Category	Amount (\$)
Office Equipment	900
Furniture & Fittings	50,427
<b>TOTAL</b>	<b>51,327</b>

## OFFICE OF THE ATTORNEY GENERAL

Schedule 17

**TRUST FUND ACCOUNT - AG's CONFERENCE  
 STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

	Note	2019 (\$)	2018 (\$)
<b>RECEIPTS</b>			
Participants registration fees for AG's conference		572,568	443,510
Budget allocation from Consolidated Fund		100,000	100,000
Interest		3,030	2,329
<b>Total Receipts</b>		<u>675,598</u>	<u>545,839</u>
<b>PAYMENTS</b>			
AG's Conference - Accommodation		479,244	442,663
AG's Conference - Stationery		35,402	19,036
AG's Conference - Incidental		1,074	21,234
AG's Conference - Speakers Travel		29,844	16,669
AG's Conference - Advertising		6,624	15,897
AG's Conference - Transportation		1,500	1,500
Set Up & IT		45,115	-
Band		4,050	-
Refund of registration		8,700	3,800
Dishonoured Cheques		500	2,200
Meal Claims		3,340	1,020
Bank Charges		126	233
Withholding Tax		303	118
<b>Total Payments</b>		<u>615,822</u>	<u>524,370</u>
<b>Net Surplus</b>		<u>59,776</u>	<u>21,469</u>
Balance as at 1 August		177,473	156,004
<b>Closing Balance as at 31 July 2019</b>	5	<u>237,249</u>	<u>177,473</u>

## OFFICE OF THE ATTORNEY GENERAL

Schedule 18

**TRUST FUND ACCOUNT - LAWS OF FIJI TRUST ACCOUNT**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

	Note	2019 (\$)	2018 (\$)
<b>RECEIPTS</b>			
Laws of Fiji Book Order		181,410	495,950
Interest		7,367	8,172
<b>Total Receipts</b>		<u>188,777</u>	<u>504,122</u>
<b>PAYMENTS</b>			
Laws of Fiji Book Payments		531,528	459,764
Withholding Tax		737	817
Bank Charges		65	71
<b>Total Payments</b>		<u>532,330</u>	<u>460,652</u>
<b>Net (Deficit)/Surplus</b>		<u>(343,553)</u>	<u>43,470</u>
Balance as at 1 August		974,613	931,143
<b>Closing Balance as at 31 July 2019</b>	5	<u>631,060</u>	<u>974,613</u>

## OFFICE OF THE ATTORNEY GENERAL

Schedule 19

TRUST FUND ACCOUNT -SOLICITOR GENERAL TRUST ACCOUNT  
 STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

	Note	2019 (\$)	2018 (\$)
<b>RECEIPTS</b>			
Revenue		2,193,919	478,990
Interest		6,459	64
<b>Total Receipts</b>		<u>2,200,378</u>	<u>479,054</u>
<b>PAYMENTS</b>			
Litigation Payments		1,737,328	-
Withholding Tax		646	6
Bank Charges		75	5
Dishonoured Cheque		1,500	-
<b>Total Payments</b>		<u>1,739,549</u>	<u>11</u>
<b>Net Surplus</b>		<u>460,829</u>	<u>479,043</u>
Balance as at 1 August		479,043	-
<b>Closing Balance as at 31 July 2019</b>	5	<u>939,872</u>	<u>479,043</u>



**OFFICE OF THE ATTORNEY GENERAL**

Schedule 20

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019****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.

**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 2019**

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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**

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) Maintenance and Operations expenditure decreased by \$170,874 or 29% in 2019 compared to 2018. This was mainly due to the reduction of Maintenance of Office Equipment as a result of reduction in office equipment maintenance expenditure and purchase of office equipment are now charged to SEG 5.

(b) Operating grants and transfers expenditure decreased by \$748,804 or 30% in 2019 compared to 2018. This was mainly due to: (i) Civil Aviation Authority of Fiji (CAAF) not requesting further operating grant from government due to large amount of revenue collected; (ii) Media Industry Development Authority's (MIDA), which was under Attorney General's Office in 2018 was transferred to Head 09 – Independent Commission in 2019; and (iii) Some claims for Domestic Air Service Subsidy from Fiji Link and Northern Airways were not processed as they were not received on time, thus the decrease in expenditure.

## OFFICE OF THE ATTORNEY GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued...)*  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019NOTE 3: SIGNIFICANT VARIATIONS *(continued...)*

- (c) Special expenditure decreased by \$8,115,037 or 93% in 2019 compared to 2018. This was mainly attributed to the Digital Government Transformation budget of \$6m being transferred to the Ministry of Communication in 2019. Also, the Director General for Civil Aviation conference expenditure decreased significantly during the year because most of the conference expenditure have been paid for in 2018 and the expenditure for the year was paid through sponsorships funds received by the Office. The expenditure covered by sponsorships received was facilitated through SLG 84.
- (d) Operating Grant for Human Rights and Anti-Discrimination Commission decreased by \$588,386 or 25% in 2019 compared to 2018. This was attributed to the Commission not requesting the full operating grant amount of \$2,353,386 that was allocated to them for the 2019 financial year.
- (e) Operating Grant for Legal Aid Commission increased by \$1,959,443 or 23% in 2019 compared to 2018. This was attributed to increased efforts to expand the reach of quality legal services for the Fijian people through offices in Nasinu, Suva, Korovou, Tavua, Rakiraki, Taveuni, Levuka, Seaqaqa, Nadi, Kadavu, Rotuma, Vunidawa and Nausori, increased budget to cater for salaries and FNPF, other operational expenses including travel and communications, advertisement and security expenses; and trainings for professional and corporate staff.
- (f) Operating Grant for Accident Compensation Commission of Fiji increased by \$700,000 or 70% in 2019 compared to 2018. This was attributed to the expansion of ACCF with effect from 01/01/19 to include worker's compensation.

## NOTE 4: SIGNIFICANT SAVINGS

Significant Savings for the financial year ended 31 July 2019 are as follows:

## Head 3

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
a.	Established Staffs	5,279,169	3,971,976	1,307,193	25%
b.	Purchase of Goods & Services	1,568,784	579,329	989,455	63%
c.	Operating Grants & Transfers	3,563,685	1,715,652	1,848,033	52%
d.	Special Expenditures	1,819,000	633,149	1,185,851	65%
e.	Capital Construction	709,000	-	709,000.00	100%

## OFFICE OF THE ATTORNEY GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued...)*  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019NOTE 4: SIGNIFICANT SAVINGS *(continued...)*

- a. The savings of \$1,307,193 or 25% under established staffs was largely due the 34 vacant positions that the Office had during the financial year. Concerted efforts have been made by the Office to fill in the vacancies.
- b. The savings of \$985,455 or 63% under purchase of goods and services was mainly due to: (i) No Government legal expense (mainly for court filing fees and judgement) was incurred during the year; (ii) there was no consultant and no legal expert was hired during the year; (iii) there was no drafting of new legislations carried out during the year; and (iv) Fiji Intellectual Property Office (FIPO) had significant savings as majority of their expenditures were borne by the AG's office.
- c. The savings of \$1,848,033 or 52% for operating grants and transfers was mainly due to the non-utilisation of the \$1,500,000 operating grant budget for Civil Aviation Authority of Fiji (CAAF) as they have collected a large amount of revenue to sustain their operations and did need to request operating grant from Government. Also the savings under Domestic Air Services Subsidy was because of the claims by local air services providers that were not processed since they were not received on time.
- d. The savings of \$1,185,851 or 65% under special expenditures was mainly due to the Director General for Civil Aviation funds not fully utilized as most of the conference expenditure have been paid for in 2018 and the expenditure for the year was paid through sponsorships received by the Office. Also, there was zero utilisation for the reviews of land lease arrangement, copyright law and OHS Act was done during the year.
- e. The Capital Construction budget was not utilised during the year. The upgrade of the Ono-i-Lau airstrip with the budget of \$309,000, which was supposed to be carried out by the Fiji Airports Limited did not commenced since the fund was not requested by the Fiji Airports Limited. The upgrade and refurbishment of the Office's budget of \$400,000 was not utilised as a result of the directive from Ministry of Economy to cease all capital projects.

## Head 13

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
a.	Operating Grants and Transfers - Accountability & Transparency Commission	500,000	-	500,000	100
b.	Operating Grants and Transfers - Human Rights and Anti-Discrimination Commission	2,353,386	1,765,041	5,88,345	25

**OFFICE OF THE ATTORNEY GENERAL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued...)***  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2019**

**NOTE 4: SIGNIFICANT SAVINGS *(continued...)***

- a. The savings of \$500,000 or 100% under operating grants for Accountability and Transparency Commission was attributed to the fact that the Commission is yet to be fully established. The "bill" for the Commission is before the parliament. Once passed, then the fund can be utilised for the establishment of the Commission.
- b. The savings of \$588,345 or 25% for the Human Rights and Anti-Discrimination Commission was due to the Commission not requesting the full operating grant amount of \$2,353,386 that was allocated to them for the 2019 financial year.

**NOTE 5: TRUST FUND ACCOUNT**

AG's Conference

The Trust Fund Account were established to retain surplus fund generated after the Annual Attorney General Conference to assist the next conference as the Office are only allocated \$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 2019, the Trust Fund Account had a balance of \$237,249. 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

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

As at 31 July 2019, the Laws of Fiji Trust Fund Account had a balance of \$631,060. This balance is made up of the surplus from sale and publishing and printing of the Law books.

## OFFICE OF THE ATTORNEY GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued...)*  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019NOTE 5: TRUST FUND ACCOUNT *(continued...)*Solicitor General's Trust Fund Account

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

As at 31 July 2019, the Solicitor General Trust Fund Account had a balance of \$939,872. This balance is 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 virements as follows:

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

Virement No.	From	Amount (\$)	To	Amount (\$)
OAG 01/19	SEG 1	100,000	SEG 2	100,000
OAG 03/19	SEG 1	55,000	SEG 2	55,000

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

Virement No.	From	Amount (\$)	To	Amount (\$)
OAG 02/19	SEG's 5,6,7	555,000	SEG's 3,4,5	100,000
OAG 04/19	SEG 7	21,000	SEG's 3,4,5	21,000

## NOTE 7 STANDARD LIABILITY GROUP (SLG) 84

The Office had two SLG 84 accounts during the year. Both the allocation had zero balance at balance date:

