

2019 – 2020 ANNUAL REPORT

OFFICE OF THE ATTORNEY - GENERAL

PARLIAMENTARY PAPER NO. 92 OF 2024





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Introduction

This Report covers the activities of the Office of the Attorney-General for the period 2019-2020

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.

E.

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.

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 a high calibre.

Our Values

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

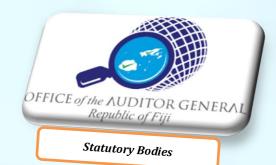
These values are derived from the Civil Service Act 1999 and the Legal Practitioners Act 2009, which include the following:

- Uphold the Government's 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 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.





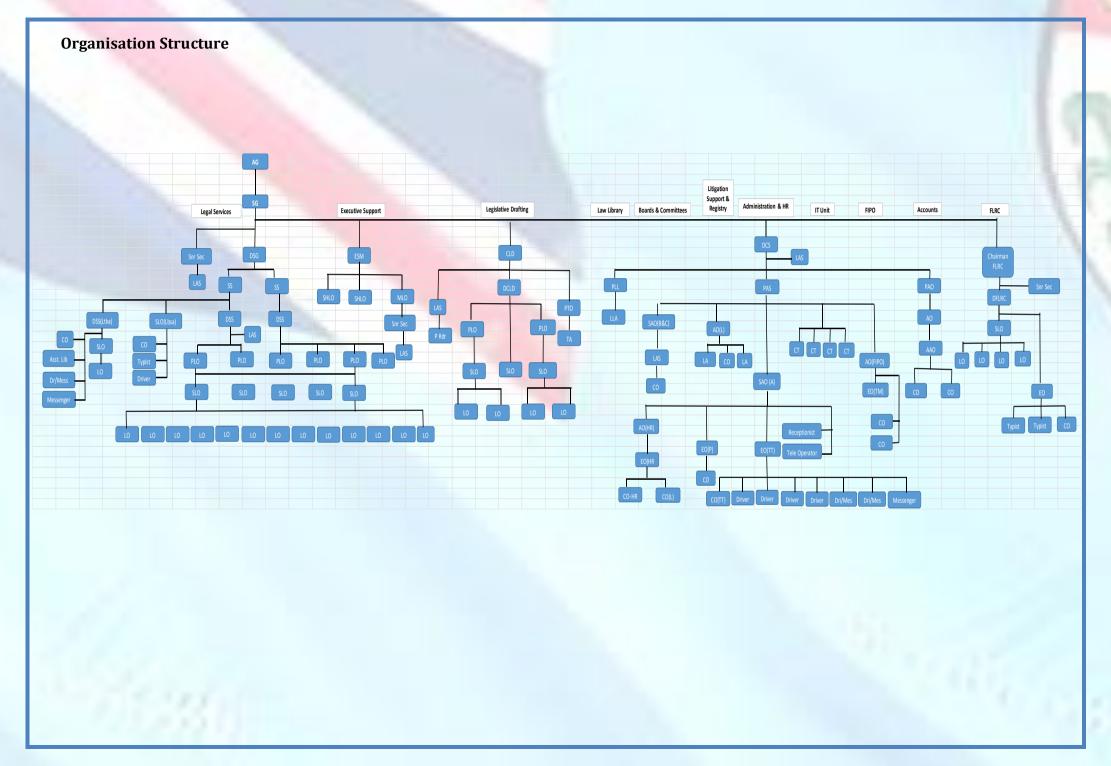




Parliament of Fiji



Members of the Public



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.

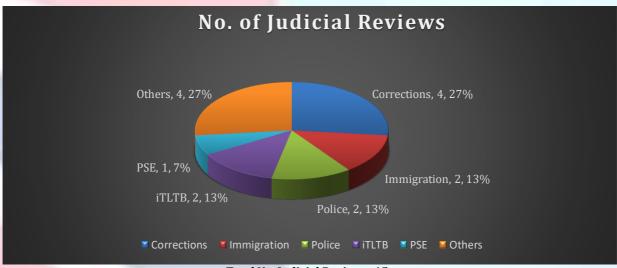
What We Do

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 table below shows the number of litigation cases and judicial reviews registered for the year 2019-2020:



Total No. Litigation Cases: 539 Litigation Cases for the year 2019-2020



Total No. Judicial Reviews: 15
Details of Judicial Reviews for the year 2019-2020

B. Legal Advice Services

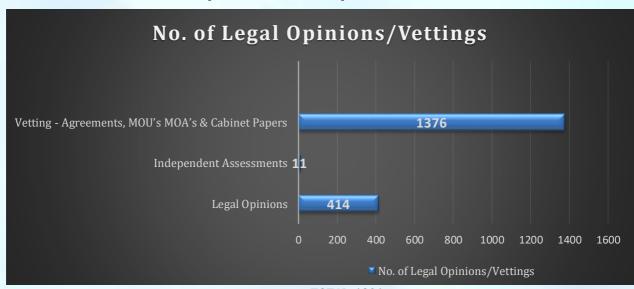
Our Vision

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 2019–2020 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: 1801 Legal Opinions and Vetting of Legal Documents for the years 2019-2020

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



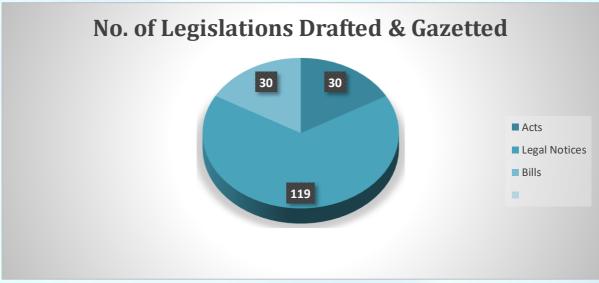
What We Do

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 finalization 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 years 2019-2020:



Drafted and Gazetted Bills and Laws for the year 2019-2020

D. Boards, Committees & Commissions

I. Mercy Commission

Grant of Mercy

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

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

| Year | No. of applications received | No. of pardons |
|------------------------------|------------------------------|----------------|
| 1 August 2019 – 31 July 2020 | 18 | 4 |

Grant of Mercy Applications Received and Presidential Pardons for the years 2019-2020

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.

| | Commission Members | | |
|---------|--|--|--|
| Chairm | n <mark>an - Hon AGMJ – Mr Aiyaz Sayed-</mark> Khaiyum | | |
| Ms Sita | amma Venkatappa | | |
| Mr Ber | njamin Ha <mark>zelman</mark> | | |
| Mr Apa | Mr Apakuki Kurusiga | | |
| Mr Sha | ageeth Somaratne | | |

List of Mercy Commission Members

II. Fiji Intellectual Property Office (FIPO)

Copyright and related Statutory Obligations

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

The Copyright office continues with its duty in assisting the public in providing legal advice with its queries in relation to copyright.

The Tribunal had no sittings or meetings due to no appointments for its members.

Trade-Marks

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

| | New | Endorsements |
|-----------|-----|--------------|
| Total No. | 826 | 1,293 |

List of New and Endorsement Trade-marks Applications for the years 2019-2020

Patent

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

| | New | Endorsements | Local | Overseas |
|-----------|-----|--------------|-------|----------|
| Total No. | 15 | 3 | | 15 |

List of New and Endorsements on Patents Applications for the years 2019-2020

Tabulated above is the total registration for both Patents and Trade-Marks of the financial years beginning at 1 August 2019 and ending on 31 July 2020.

Furthermore, other than the registered Trade-Marks and Patents, other activities carried out

are searches for clients and the public and endorsements (renewals of application, assignment and any changes to the existing records of application with FIPO).

III. Hotels Licensing Board

Hotel Licensing

The Board is established under the Hotels and Guest Houses Act 1973 and is responsible for regulating and issuing licenses to hotels. It is aimed at ensuring a just, fair and efficient

Senior Administrative Officer, Mr. Amitesh Prasad

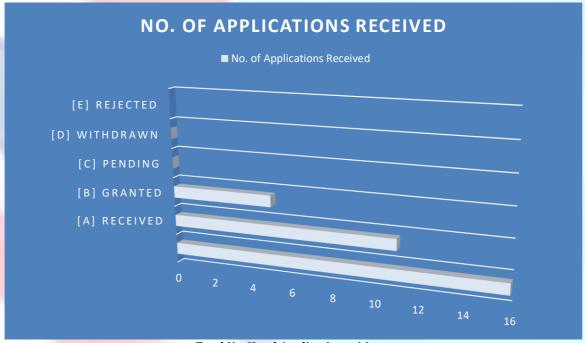
mechanism for the timely processing of hotel license applications and providing effective policy advice to the Attorney-General.

The following figure shows the number of hotel licenses renewed in the 2019-2020 period.

| | Table Of Hotel Licenses Granted: 2019-2020 | | | |
|-------|--|-------------------------|--|--|
| Group | Location | No. of Renewal Licences | | |
| One | Levuka & Islands off Levuka | 12 | | |
| Two | Taveuni & Islands off Taveuni | 40 | | |
| Three | Savusavu & Islands off Savusavu | 36 | | |
| Four | Labasa & Islands off Labasa | 13 | | |
| Five | Sigatoka / Nadroga & Islands off Sigatoka / Nadroga | 61 | | |
| Six | Nadi & Islands off Nadi | 75 | | |
| Seven | Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka | 69 | | |
| Eight | Ba / Tavua / Rakiraki & Islands off Rakiraki | 18 | | |
| Nine | Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu | 76 | | |
| Ten | Kadavu Islands | 11 | | |
| | Total 411 | | | |

List of Hotel Licenses Granted for the year 2019-2020

The following figures shows the number of new hotel applications and licenses were considered and granted between 1 August 2019 to 31 July 2020.



Total No. Hotel Applications: 16

New Hotel Applications for the period 2019-2020

The following persons served on the board in 2019-2020.

| Hotel Licensing Board 2019-2020 | | |
|---------------------------------|-------------|--|
| 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 period 2019-2020 $\,$

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 2019-2020 and no meetings were held. The following persons served on the board in 2020

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

List of Central Liquor Board Members for the years 2019-2020

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:



No. of Films Censored by Ratings for the years 2019-2020

The following persons served on the board in 2019.

| Film Control Board 2019 | | |
|--------------------------|--------------|--|
| 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 year 2019

The following persons served on the board in 2020.

| Film Control Board 2020 | | |
|--------------------------|--------------|--|
| Name | Designation | |
| Ms Tupoutua'h Baravilala | Chairperson | |
| Ms Shaenaz Voss | Board Member | |
| Ms Seema Sharma | Board Member | |
| David Solvalu | Board Member | |

List of Film Control Board Members for the year 2020

The following persons served as Film Censors in 2019-2020.

| Film Censors 2019-2020 | | |
|-------------------------|------------------|--|
| 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 | |

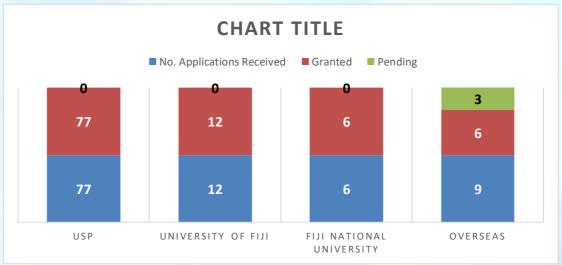
List of Film Censor Board Members for the years 2019-2020

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 2019 to 31 July 2020.



TOTAL: 104
Total BLE applications considered for the years 2019-2020

The following persons served on the board in 2019-2020.

| Board of Legal Education 2019-2020 | | |
|------------------------------------|--------------|--|
| Name | Designation | |
| Mr Sharvada Sharma | Chairperson | |
| Justice Anjala Wati | Board Member | |
| Yohan Chanaka Liyanage (CR) | Board Member | |

List of Legal Education Board Members for the years 2019-2020



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

A. Law Revision

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

There are 5 main objectives of Law Revision as follows:

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

The Laws of Fiji website was officially launched by the 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 organizations, educational institution, commercial sector and government lawyers and stakeholders attended the conference.







Participants of the 2019 Attorney General's Conference at the Intercontinental Resort

D. Law Library

Introduction

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

The total budget was \$100,000.00 under SEG 5 per annum.

Major Projects:

The main focus for the library this fiscal year was to:

1.strengthen our library collection with the latest editions of existing law text books, as well as to add new titles to our collection in order to provide our professional officers with latest and updated information's relating to civil law. Therefore, during this year we purchased law text books which were in demand from major publishing companies in England, Australia, New Zealand and Canada.; and

2. provide opportunities for the Principal Law Librarian ('PLL') to further develop his knowledge and technological skills in the profession. As such the PLL was given chance to attend two (2) law library workshop/symposium. Participating in these workshops proved very educational and gave an opportunity for PLL to interact with other participants, where new ideas were received in order to enhance our system and procedures. In addition, PLL also liaised with the Federal Court of Australia Library during one of these workshop and was able to select 10 boxes of books in the form of donations to our library.

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 2020-2021

To focus on hard copy collection development and to provide training opportunities for library staff to upgrade skills and to further improve performance in their current roles.

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 utilization 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;
- co-ordinate staff movement;
- 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;
- be responsible for the good maintenance and procurement of office furniture, office equipment and stationery;
- arrange accommodation for the office and staff, where applicable;
- co-ordinate staff board meetings and implement decisions made by the Solicitor-General;
- be responsible for the control and maintenance of Office vehicles, including running sheets and vehicle log books;
- secure Office records and premises; and
- 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 2019-2020 period is as follows:

Office of the Attorney-General

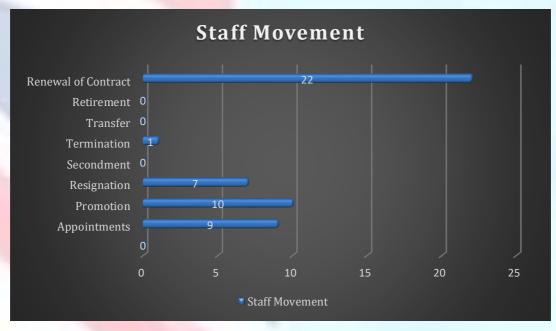
| Office of the | Attorney-deneral |
|---|------------------|
| | 2019-2020 |
| | SALARY STAFF |
| Attorney-General & Minister for Justice | 1 |
| Solicitor-General | 1 |
| Deputy Solicitor-General | 2 |
| Director Corporate Services | 1 |
| Executive Support Manager | 1 |
| Principal Accounts Officer | 1 |
| Chief Law Draftsperson | 1 |
| State Solicitor | 2 |
| Deputy State Solicitor | 3 |
| Deputy Chief Law Draftsperson | 1 |
| Principal Legal Officer | 6 |
| Senior Legal Officer | 10 |
| Legal Officer | 16 |
| Senior Librarian/PLL | 1 |
| International Civil Aviation Analyst | |

| | 2019-2020 |
|----------------------------------|--------------|
| | SALARY STAFF |
| Law Library Assistant | 1 |
| Media Liaison Officer | 1 |
| Proofreader | 1 |
| Stakeholder Liaison Officer | 2 |
| Receptionist | 1 |
| Computer Technician | 4 |
| 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 | 4 |
| Technical Assistant | 1 |
| Telephone Operator | 1 |
| Assistant Court Officer | · |
| IT Manager | |
| Snr. Systems Analyst | |
| Assistant Programmer | |
| TOTAL | 97 |
| 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 | 13 |
| Principal Admin. Officer | 1 |
| Senior Admin. Officer | 1 |
| Administrative Officer | 1 |
| Executive Officer | 1 |
| Clerical Officer | 1 |
| TOTAL | 6 |
| IOTAL | 0 |
| | |
| SALARIED STAFF TOTAL | 118 |
| | |
| Driver | 2 |
| Driver/Messenger | 9 |
| Messenger Gr II | 2 |
| Messenger/Cleaner | |
| • | 13 |
| Driver/Messenger | 2 |
| Messenger Grade II | 1 |
| | 3 |
| Driver | 1 |
| WAGE EARNING STAFF TOTAL | 17 |
| | |
| GRAND TOTAL | 135 |

Office of the Attorney-General Staff Establishment for the year 2019-2020

Staff Profile

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the year 2019-2020.



Staff Movement for the year 2019-2020

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 2019-2020.

| | Table Of Trainings & Developments : 2019-2020 |
|-----------|---|
| | No. of Trainings Attended |
| Trainings | 2019-2020 |
| Local | 40 |
| Overseas | 10 |

Table of Trainings & Development for the years 2019-2020

Part 4: Accounts Performance Report

A. Introduction

The core functions of the Accounts section for the 2019-2020 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 licenses 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

Amended.



Office of the Attorney-General

Agency Financial Statement for the Year Ended 31 July 2020

OFFICE OF THE ATTORNEY-GENERAL

The Agency Financial Statement of Office of the Attorney-General for the Year ending 31 July 2020 comprises the following heads of appropriation:

- (i) Head 03 Office of the Attorney-General
- (ii) Head 09 Independent Body Media Industry Development Authority
- (iii) Head 13 Independent Commission:
 - > (i) Accountability and Transparency Commission
 - > (ii) Constitutional Services Commission

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

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OFFICE OF THE ATTORNEY-GENERAL

Management Certificate

We certify that these financial statements:

(a) fairly reflect the financial performance of the Office of the Attorney

General for 2020 and its financial position at the end of 2020; and

(b) have been prepared in accordance with the requirements of the

Financial Management Act 2004 and the Finance Instructions 2010.

Sharvada Sharma

Solicitor-General

08 April, 2021

Upashna Prakash

Principal Accounts Officer

08 April, 2021

OFFICE OF THE ATTORNEY GENERAL

| State Revenue Operating revenue 350,240 344,351 Investment Revenue 0 0 Total State Revenue 350,240 344,351 Agency Revenue 4,010 15,848 Revenue from Sale of Production Film 0 0 Sale of Photographs 0 0 Total Agency Revenue 4,010 15,848 TOTAL REVENUE 354,250 360,199 EXPENDITURE 354,250 360,199 Covernment Wage Earners 3(b) 297,771 369,448 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 | | <u>Note</u> | | 2020 | <u>2019</u> |
|---|--------------------------------------|-------------|-------|-----------|-------------|
| Operating revenue 350,240 344,351 Investment Revenue 0 0 Total State Revenue 350,240 344,351 Agency Revenue 4,010 15,848 Revenue from Sale of Production Film 350,240 0 Sale of Photographs 0 0 Total Agency Revenue 4,010 15,848 TOTAL REVENUE 354,250 360,199 EXPENDITURE 354,250 360,199 Expenditure 3(a) 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 38,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,872 Capital expenditure 0 0 Capital Purchase | RECEIPTS | | | | |
| Investment Revenue 0 0 Total State Revenue 350,240 344,351 Agency Revenue 4,010 15,848 Revenue from Sale of Production Film 4,010 15,848 Sale of Photographs 0 0 Total Agency Revenue 4,010 15,848 TOTAL REVENUE 354,250 360,199 EXPENDITURE 354,250 360,199 Established Staff 3(a) 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Construction 0 0 Capital Grants and T | State Revenue | | | | |
| Total State Revenue 350,240 344,351 Agency Revenue 4,010 15,848 Revenue from Sale of Production Film 4,010 15,848 Sale of Photographs 0 0 Total Agency Revenue 4,010 15,848 TOTAL REVENUE 354,250 360,199 EXPENDITURE 354,250 360,199 Expenditure 3(a) 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Construction 0 0 Capital Grants and Transfers 0 0 Total Capital Ex | Operating revenue | | | 350,240 | 344,351 |
| Agency Revenue Miscellaneous Revenue 4,010 15,848 Revenue from Sale of Production Film 0 0 Sale of Photographs 0 0 Total Agency Revenue 4,010 15,848 TOTAL REVENUE 354,250 360,199 EXPENDITURE 8 3,505,632 3,971,976 Governing Costs 8 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Capital Capital Expenditure 0 0 Value Added Tax 78,519 184,464 </td <td>Investment Revenue</td> <td></td> <td></td> <td>0</td> <td>0</td> | Investment Revenue | | | 0 | 0 |
| Miscellaneous Revenue 4,010 15,848 Revenue from Sale of Production Film 30 0 Sale of Photographs 0 0 Total Agency Revenue 4,010 15,848 TOTAL REVENUE 354,250 360,199 EXPENDITURE Sexpenditure 360,199 Expenditure Sexpenditure 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Total State Revenue | | | 350,240 | 344,351 |
| Revenue from Sale of Production Film Sale of Photographs 0 0 Total Agency Revenue 4,010 15,848 TOTAL REVENUE 354,250 360,199 EXPENDITURE Operating costs 8 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Agency Revenue | | | | |
| Sale of Photographs 0 0 Total Agency Revenue 4,010 15,848 TOTAL REVENUE 354,250 360,199 EXPENDITURE Operating costs Established Staff 3(a) 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Miscellaneous Revenue | | | 4,010 | 15,848 |
| Total Agency Revenue 4,010 15,848 TOTAL REVENUE 354,250 360,199 EXPENDITURE EXPENDITURE Operating costs Established Staff 3(a) 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Revenue from Sale of Production Film | | | | |
| TOTAL REVENUE 354,250 360,199 EXPENDITURE Operating costs Established Staff 3(a) 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax Total VAT 78,519 184,464 | Sale of Photographs | | | 0 | 0 |
| EXPENDITURE Operating costs Established Staff 3(a) 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax Total VAT 78,519 184,464 | Total Agency Revenue | | | 4,010 | 15,848 |
| Operating costs Established Staff 3(a) 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax Total VAT 78,519 184,464 | TOTAL REVENUE | | Rt 19 | 354,250 | 360,199 |
| Established Staff 3(a) 3,505,632 3,971,976 Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | EXPENDITURE | | | | |
| Government Wage Earners 3(b) 297,771 369,448 Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Operating costs | | | | |
| Travel & Communications 437,241 427,038 Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax Total VAT 78,519 184,464 | Established Staff | 3(a) | | 3,505,632 | 3,971,976 |
| Maintenance & Operations 398,004 409,281 Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Construction 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Government Wage Earners | 3(b) | | 297,771 | 369,448 |
| Purchase of Goods & Services 3(c) 391,725 579,329 Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax Total VAT 78,519 184,464 | Travel & Communications | | | 437,241 | 427,038 |
| Operating Grants & Transfers 3(d) 1,841,030 1,715,652 Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Construction 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Maintenance & Operations | | | 398,004 | 409,281 |
| Special Expenditure 3(e) 405,677 633,149 Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Construction 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Purchase of Goods & Services | 3(c) | | 391,725 | 579,329 |
| Total Operating Costs 7,277,080 8,105,873 Capital expenditure 0 0 Capital Construction 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Operating Grants & Transfers | 3(d) | | 1,841,030 | 1,715,652 |
| Capital expenditure Capital Construction 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax Total VAT 78,519 184,464 | Special Expenditure | 3(e) | | 405,677 | 633,149 |
| Capital Construction 0 0 Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Total Operating Costs | | | 7,277,080 | 8,105,873 |
| Capital Purchase 0 0 Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Capital expenditure | | | | |
| Capital Grants and Transfers 0 0 Total Capital Expenditure 0 0 Value Added Tax Total VAT 78,519 184,464 | Capital Construction | | | 0 | 0 |
| Total Capital Expenditure 0 0 Value Added Tax 78,519 184,464 | Capital Purchase | | | 0 | 0 |
| Value Added Tax Total VAT 78,519 184,464 | Capital Grants and Transfers | | | 0 | 0 |
| Total VAT 78,519 184,464 | Total Capital Expenditure | | | 0 | 0 |
| 70,017 104,404 | Value Added Tax | | | | |
| TOTAL EXPENDITURE 7,355,599 8,290,337 | Total VAT | | | 78,519 | 184,464 |
| | TOTAL EXPENDITURE | | | 7,355,599 | 8,290,337 |

OFFICE OF THE ATTORNEY-GENERAL Statement of Output Costs for 2020

TARGETED OUTCOME: Review and Improve Fijian Laws to bring about a more Just and Secure Society. Provides legal services to Government and represents the State in Legal Proceedings.

PROGRAMME 1

| | EXPENDITURE | <u>Note</u> | <u>2020</u> | 2019 |
|------|-------------------------------|-------------|-------------|-----------|
| SEGS | Operating Costs | | | |
| 1 | Established Staff | | 3,367,676 | 3,863,565 |
| 2 | Unestablished Staff | | 279,990 | 362,008 |
| 3 | Travel & Communication | | 374,726 | 383,425 |
| 4 | Maintenance & Operations | | 387,833 | 379,219 |
| 5 | Purchase of Goods & Services | | 388,980 | 577,917 |
| 6 | Operating Grants & Transfers' | | 0 | 0 |
| 7 | Special Expenditures | | 225,313 | 465,337 |
| | Total Operating Costs | | 5,024,428 | 6,031,471 |
| | | *. | | |
| | Capital Expenditure | | | |
| 8 | Construction | | 0 | 0 |
| 9 | Purchases | | 0 | 0 |
| 10 | Grants & Transfers | | 0 | 0 |
| | Total Capital Expenditure | - | 0 | 0 |
| | | | | |
| 13 | Value Added Tax | | 44,243 | 116,366 |
| | | | | |
| | TOTAL EXPENDITURE | | 5,068,761 | 6,147,837 |
| | | | | |

<u>DEPARTMENT OF CIVIL AVIATION</u> <u>Statement of Output Costs for 2020</u>

TARGETED OUTCOME: Responsible for 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.

PROGRAMME 2

| EXPENDITURE | <u>Note</u> | <u>2020</u> | 2019 |
|------------------------------|--------------|-------------|-----------|
| Operating Costs | * | | |
| Established Staff | | 137,956 | 108,411 |
| Unestablished Staff | | 17,782 | 7,440 |
| Travel & Communication | | 62,517 | 43,613 |
| Maintenance & Operations | | 10,171 | 30,063 |
| Purchase of Goods & Services | | 2,744 | 1,412 |
| Operating Grants & Transfers | | 1,841,029 | 1,715,652 |
| Special Expenditures | No. | 180,363 | 167,813 |
| Total Operating Costs | | 2,252,562 | 2,074,404 |
| Capital Expenditure | | | |
| Construction | | 0 | . 0 |
| Purchases | | 0 | 0 |
| Grants & Transfers | | 0 | 0. |
| Total Capital Expenditure | | 0 | 0 |
| | | | |
| Value Added Tax | | 34,276 | 68,098 |
| • | | | |
| TOTAL EXPENDITURE | | 2,286,838 | 2,142,502 |
| | \$ 7,355,599 | | |

$\frac{\text{HEAD 09: INDEPENDENT BODY}}{\text{MEDIA INDUSTRY DEVELOPEMENT AUTHORITY}}$

| | <u>Note</u> | <u>2020</u> | <u>2019</u> |
|------------------------------|-------------|-------------|-------------|
| EXPENDITURE | | | |
| Operating costs | | | |
| Established Staff | 4 | 0 | 0 |
| Government Wage Earners | | 0 | 0 |
| Travel & Communications | | 0 | 0 |
| Maintenance & Operations | | 0 | 0 |
| Purchase of Goods & Services | | 0 | 0 |
| Operating Grants & Transfers | 3(f) | 47,147 | 28,375 |
| Special Expenditure | | 0 | 0 |
| Total Operating Costs | | 47,147 | 28,375 |
| Capital expenditure | | | |
| Capital Construction | | 0 | 0 |
| Capital Purchase | | 0 | 0 |
| Capital Grants and Transfers | | 0 | 0 |
| Total Capital Expenditure | | 0 | 0 |
| Value Added Tax | | | 0 |
| Total VAT | | 0 | 0 |
| TOTAL EXPENDITURE | | 47,147 | 28,375 |

$\frac{\text{HEAD 13: INDEPENDENT COMMISSION}}{\text{ACCOUNTABILITY AND TRANSPARENCY COMMISSION}}$

| | <u>Note</u> | 2020 | 2019 |
|------------------------------|-------------|------|------|
| EXPENDITURE | | | |
| Operating costs | | | |
| Established Staff | | 0 | 0 |
| Government Wage Earners | | 0 | 0 |
| Travel & Communications | | 0 | 0 |
| Maintenance & Operations | | 0 | 0 |
| Purchase of Goods & Services | | 0 | 0 |
| Operating Grants & Transfers | | 0 | |
| Special Expenditure | | 0 | 0 |
| Total Operating Costs | | 0 | 0 |
| Capital expenditure | | | |
| Capital Construction | | 0 | 0 |
| Capital Purchase | | 0 | 0 |
| Capital Grants and Transfers | % | 0 | 0 |
| Total Capital Expenditure | | 0 | 0 |
| Value Added Tax | | | 0 |
| Total VAT | | 0 | 0 |
| TOTAL EXPENDITURE | | 0 | 0 |

$\frac{\text{HEAD 13: INDEPENDENT COMMISSION}}{\text{CONSTITUTIONAL SERVICES COMMISSION}}$

| | <u>Note</u> | 2020 | 2019 |
|------------------------------|-------------|-------|--------|
| EXPENDITURE | | | |
| Operating costs | | | |
| Established Staff | | 0 | 0 |
| Government Wage Earners | | 0 | 0 |
| Travel & Communications | | 0 | 0 |
| Maintenance & Operations | | 0 | 0 |
| Purchase of Goods & Services | | 0 | 0 |
| Operating Grants & Transfers | | 8,400 | 28,394 |
| Special Expenditure | | 0 | 0 |
| Total Operating Costs | | 8,400 | 28,394 |
| Capital expenditure | | | |
| Capital Construction | 19 | 0 | 0 |
| Capital Purchase | | 0 | 0 |
| Capital Grants and Transfers | | 0 | 0 |
| Total Capital Expenditure | | 0 | 0 |
| Value Added Tax | | | 0 |
| Total VAT | | 0 | 0 |
| TOTAL EXPENDITURE | | 8,400 | 28,394 |

OFFICE OF THE ATTORNEY GENERAL Appropriation Statement for year 2020

| SEG | ITEM | Budget Estimate | changes (see note 5) | Revised estimates | Actual expenditure | Carry Over | Lapsed Appropriation |
|-------|------------------------------------|--------------------|----------------------------|-------------------|--------------------|---------------|-------------------------|
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| OPI | ERATIONS CO | <u>STS</u> | | | | | |
| 1 | Established Staff | 3,590,507 | 2,400 | 3,588,107 | 3,505,632 | 0 | 82,475 |
| 2 | Government Wage | 336,059 | 2,400 | 338,459 | 297,771 | | 40,688 |
| | Earners | | | | | | |
| 3 | Travel & | 396,201 | 57,000 | 453,201 | 437,241 | 0 | 15,960 |
| | Communication | | | | | | |
| 4 | Maintenance & | 443,651 | 23,650 | 420,001 | 398,004 | 0 | 21,997 |
| | Operations | | | | | | |
| 5 | Purchase of Goods & Services | 565,999 | 98,300 | 467,699 | 391,725 | 0 | 75,974 |
| 6 | Operating Grants | 1,910,279 | 131,350 | 2,041,629 | 1,841,030 | 0 | 200,599 |
| | & Transfers | | | | | | |
| 7 | Special | 606,018 | 66,400 | 539,618 | 405,677 | 0 | 133,941 |
| | Expenditure | | | | | | |
| TOTAL | OPERATING COSTS | 7,848,714 | 0 | 7,848,714 | 7,277,080 | 0 | 571,634 |
| CAF | PITAL EXPEN | DITURE | | | | | |
| 8 | Capital | 0 | 0 | . 0 | 0 | 0 | 0 |
| | Construction | | | | | | |
| 9 | Capital Purchase | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Capital Grants and Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | CAPITAL PURCHASE | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Value Added Tax | 181,121 | 0 | 181,121 | 78,519 | 0 | 102,602 |
| TOTA | L EXPENDITURE | 8,029,835 | 0 | 8,028,835 | 7,355,599 | 0 | 674,236 |
| | - | | | | | | |

Appropriation Statement for the Year 2020

Notes on significant Variations:

Movements were made through Virement as follows:

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

| VIREMENT NO. | FROM | ТО | AMOUNT |
|--------------|-------|-------------|-----------|
| OAG 01/20 | SEG 1 | SEG's 1 & 2 | \$ 15,100 |

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

| VIREMENT NO. | FROM | TO | All | MOUNT |
|--------------|-------------|-------------|-----|--------|
| OAG 02/20 | SEG's 4,5,7 | SEG 6 | \$ | 98.800 |
| OAG 03/20 | SEG's 5,7 | SEG's 3,5.6 | \$ | 92,200 |
| OAG 04/20 | SEG's 4,5 | SEG 6 | \$ | 22,350 |

HEAD 09: INDEPENDENT BODY MEDIA INDUSTRY DEVELOPMENT AUTHORITY Appropriation Statement for year 2020

| SEG | ITEM | Budget Estimate | changes (see note) | Revised estimates | Actual expenditure | Carry Over | Lapsed Appropriation |
|-----------|---------------------------------|--------------------|-----------------------|-------------------|--------------------|---------------|-------------------------|
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OP</u> | ERATIONS COS | STS | | | | | |
| 1 | | 0 | 0 | 0 | 0 | 0 | (|
| 2 | Government Wage Earners | 0 | 0 | . 0 | 0 | | C |
| 3 | | | • | _ | | | |
| 3 | Communication | 0 | 0 | 0 | 0 | 0 | C |
| 4 | Maintenance & Operations | .0 | 0 | 0 | 0 | 0 | C |
| 5 | Purchase of Goods & Services | 0 | 0 | 0 | 0 | 0 | C |
| 6 | Operating Grants & Transfers | 80,000 | 0 | 80,000 | 47,147 | 0 | 32,853 |
| 7 | Special Expenditure | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | OPERATING COSTS | 80,000 | 0 | 80,000 | 47,147 | 0 | 32,853 |
| CAF | PITAL EXPENDI | TURE | | | | | |
| 8 | Capital Construction | 0 | 0 | . 0 | 0 | 0 | 0 |
| 9 | Capital Purchase | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Capital Grants and Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| OTAL | CAPITAL PURCHASE | . 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Value Added Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | |

HEAD 13: INDEPENDENT COMMISSION CONSTITUTIONAL SERVICES COMMISSION Appropriation Statement for year 2020

| SEG | ITEM | Budget Estimate | changes (see note) | Revised estimates | Actual expenditure \$ | Carry Over \$ | Lapsed Appropriation \$ |
|----------------|---------------------------------|--------------------|--------------------------|-------------------|-----------------------------|---------------------|-------------------------------|
| | | Ψ. | Ψ | φ | \$ | Þ | \$ |
| OPI | ERATIONS C | <u>OSTS</u> | | | | | |
| 1 | Established Staff | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Government Wage | 0 | 0 | 0 | 0 | | 0 |
| | Earners | | | | | | |
| 3 | Travel & | 0 | 0 | 0 | 0 | 0 | 0 |
| | Communication | | | | | | |
| 4 | Maintenance & | 0 | 0 | 0 | 0 | 0 | 0 |
| | Operations | | | | | | |
| 5 | Purchase of Goods & | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Services Operating Grants | 8,400 | 0 | 8,400 | 8,400 | 0 | 0 |
| _ | & Transfers | | | | | | |
| 7 | Special | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | Expenditure OPERATING | | | | | | |
| COSTS | | 8,400 | 0 | 8,400 | 8,400 | 0 | 0 |
| | PITAL PENDITURE | | V | | ar ar | | |
| 8 | Capital | 0 | 0 | 0 | 0 | 0 | 0 |
| | Construction | | | | | | |
| 9 | Capital Purchase | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Capital Grants and Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL PURCH | CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Value Added Tax | 0 | 0 | 0 | . 0 | 0 | 0 |
| TOTA | L NDITURE | 8,400 | 0 | 8,400 | 8,400 | 0 | 0 |
| | | | | | | | |

HEAD 13: INDEPENDENT COMMISSION ACCOUNTABILITY & TRANSPARANCY COMMISSION Appropriation Statement for year 2020

| SEG | ITEM | Budget Estimate | changes (see note) | Revised estimates | Actual expenditure | Carry Over | Lapsed Appropriation |
|------|---------------------------------|--------------------|-----------------------|-------------------|--------------------|---------------|-------------------------|
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| OP | ERATIONS COS | STS | | | | | |
| 1 | | 0 | 0 | 0 | 0 | 0 | C |
| 2 | Government Wage Earners | 0 | 0 | 0 | 0 | | C |
| 3 | Travel & | 0 | 0 | 0 | 0 | 0 | C |
| | Communication | | _ | Ŭ | | O | U |
| 4 | Maintenance & | 0 | 0 | 0 | 0 | 0 | Ö |
| | Operations | | | | | · · | |
| 5 | Purchase of | 0 | 0 | 0 | 0 | 0 | C |
| | Goods & Services | | | | | J | |
| 6 | Operating Grants | 0 | 0 | 0 | 0 | 0 | C |
| | & Transfers | | | 8.) | . 1 | | |
| 7 | Special | 0 | 0 | 0 | 0 | 0 | 0 |
| | Expenditure | | | | | | |
| OTAL | OPERATING COSTS | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | PITAL EXPENDI | TURE | | | | | |
| 8 | | 0 | 0 | 0 | 0 | 0 | 0 |
| | Construction | | | | | J | U |
| 9 | Capital Purchase | 0 | 0 | . 0 | 0 | 0 | 0 |
| 10 | Capital Grants and Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| DTAL | CAPITAL PURCHASE | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Value Added Tax | . 0 | 0 | 0 | 0 | 0 | 0 |
| ATC | L EXPENDITURE | 0 | 0 | 0 | 0 | 0 | 0 |

TRUST FUND ACCOUNT - ATTORNEY-GENERAL CONFERENCE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE FINANCIAL PERIOD ENDED 31 JULY 2020

| | Notes | 2020 | 2019 |
|---|-------|--|--|
| | | (\$) | (\$) |
| RECEIPTS | | | |
| Budget allocation from Consolidated Fund | | 100,000 | 100,000 |
| Participants registration fees for AG's conference | | 438,183 | 572,568 |
| Interest | | 2,762 | 3,030 |
| Total Receipts | | 540,945 | 675,598 |
| PAYMENTS | | | |
| AG's conference accommodation | | 399,928 | 479,244 |
| AG's conference stationery | | 15,792 | 35,402 |
| AG's conference transportation | 8 | 1,500 | 1,500 |
| AG's conference advertising AG's conference Incidental Set Up & IT Band AG's conference - Speakers Travel Meal Claims | | 4,506 2,910 47,979 5,630 35,263 2,094 | 6,624 1,074 45,115 4,050 29,844 3,340 |
| Refund of registration fees | | 11,310 | 8,700 |
| Withholding Tax | | 276 | 303 |
| Bank Charges Dishonoured cheque | | 109 1,000 | 126 500 |
| Total Payments | _ | 528,297 | 615,822 |
| Net Surplus | - | 12,648 | 59,776 |
| Balance as at 1 August | | 237,249 | 177,473 |
| Closing Balance as at 31 July | . 6 _ | 249,897 | 237,249 |

TRUST FUND ACCOUNT - LAWS OF FIJI TRUST ACCOUNT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE FINANCIAL PERIOD ENDED 31 JULY 2020

| 2019 |
|------------------|
| (\$) |
| |
| 6 181,410 |
| 31 7,367 |
| 07 188,777 |
| |
| 30 531.528 |
| 30 531,528 00 |
| 23 737 |
| 65 |
| 532,330 |
| 343,553 |
| 974,613 |
| 631,060 |
| |

TRUST FUND ACCOUNT – SOLICITOR - GENERAL TRUST ACCOUNT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE FINANCIAL PERIOD ENDED 31 JULY 2020

| ч, | Notes | 2020 (\$) | 2019 (\$) |
|-------------------------------|-------|--------------|--------------|
| | | (Φ) | (Ψ) |
| RECEIPTS | 5 | | |
| Revenue | | | |
| | | 531,605 | 2,193,919 |
| Interest | | 5,984 | 6,459 |
| Total Receipts | | 537,589 | 2,200,378 |
| PAYMENTS | | | |
| Litigation Payments | E | 860,420 | 1,737,328 |
| Withholding Tax | | 598 | 646 |
| Bank Charges | | 74 | 75 |
| Dishonoured Cheque | | 0 | 1,500 |
| Total Payments | - | 861,092 | 1,739,549 |
| Net deficit | - | 323,503 | 460,829 |
| Balance as at 1 August | | 939,872 | 479,043 |
| Closing Balance as at 31 July | 6 | 616,369 | 939,872 |

OFFICE OF THE ATTORNEY GENERAL Statement of Losses for 2020

| Description of Loss | Reference | Amount | Remarks |
|--|-----------|-------------|--|
| Loss of Money | | | |
| There was no loss of money recorded for the year 2020. | | | |
| Losses of Revenue | | | |
| There was no loss of revenue recorded for the year 2020. Losses of Others (other than money) | | | |
| No loss of other assets recorded Write-Offs from Board of | | | |
| Survey | | | |
| BOS report # 20/10/20 | 1 | \$710.00 | Write-off approved by MOE(Copy of Asset Disposal form) |
| BOS report # 21/10/20 | | \$1,250.00 | Write-off approved by MOE(Copy of Asset Disposal form) |
| BOS report # 22/10/20 | | \$ 200.00 | Write-off approved by MOE(Copy of Asset Disposal form) |
| BOS report # 25/10/20 | | \$250.00 | Write-off approved by MOE(Copy of Asset Disposal form) |
| BOS report # 26/10/20 | | \$ 3,280.00 | Write-off approved by MOE(Copy of Asset Disposal form) |
| BOS report # 27/10/20 | | \$850.00 | Write-off approved by MOE(Copy of Asset Disposal form) |
| | | | |
| | | \$6,540.00 | |

OFFICE OF THE ATTORNEY GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

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 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 proceeding; and
- Performing other functions assigned by the Constitution, any written law, cabinet or the Attorney-General.

The Department of Civil Aviation comes under the Office of the Attorney-General and is responsible for the regulation of air transport in Fiji. The Department develops air safety protocols, in line with international standards, and looks after the development of Fijian airports.

The Fiji Intellectual Property Office also comes under the Office of the Attorney-General.

NOTE 2: STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting / Presentation

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

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

(b) Accounting for Value Added Tax (VAT)

All Income and expenses are VAT exclusive. The office on a monthly basis takes out VAT output on total money received for expenditure from Ministry of Economy. VAT input on the other hand is claimed on payments made to 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 Authority. 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 recognized when actual cash is received by the Office of The Attorney-General.

NOTE 3: SIGNIFICANT VARIANCES

Head 03

- (a) Established staff expenditure decreased by \$466,344 in 2020 compared to 2019. This was mainly due to vacant positions. Also due to staff turnover as there were resignations of staffs with higher salary scale.
- (b) Government wage earners decreased by \$ 71,677 in 2020 compared to 2019 as this was resulted due to less overtime worked by the GWE workers. Due to less overtime worked it also resulted in the decrease in meal claims.
- (c) Purchase of goods and services decreased by \$187,604 in 2020 compared to 2019 as there was less purchasing done for that FY. The significant variance was also due the decrease in the COVID 19 response budget.
- (d) Operating grants and transfers expenditure increased by \$125,379 in 2020 compared to 2019. This basically fluctuated as claims for Domestic Air Subsidy from Fiji Link and Northern Airways were processed till June 2020, whereas previous financial years claims were still pending and facilitated in the following FY.
- (e) Special Expenditure decreased by \$227,472 in 2020 compared to 2019 since the revised COVID 19 response budget decreased the Law Revision Commission allocation to \$189,050 compared to \$450,000 in 2019.

(f) Head 09

Operating grant for Media Industry Development Authority increased by \$18,772 in 2020 compared to 2019 due to increase in expenditure for MIDA. These increase was resulted from the printing of the consolidated Annual Reports from 2010-2018.

(g) Head 13

Operating grant for the following Independent Commissions were no longer operational from Office of the Attorney-General, this was transferred directly from Ministry of Economy:

- 1. Human Rights and Anti-Discrimination Commission
- 2. Legal Aid Commission
- 3. Accident Compensation Commission of Fiji
- 4. Online Safety Commission

NOTE 4: SIGNIFICANT SAVINGS

Head 03

| No. | Expenditure | Revised Budget | Actual Expenditure | Savings | <u>%</u> |
|-----|---------------------------------|-------------------|-----------------------|------------|----------|
| 1. | Established Staff | \$ 3,588,107 | \$ 3,505,632 | \$ 82,475 | 2% |
| 2. | Government Wage Earner | \$ 38,459 | \$ 297.771 | \$ 40,688 | 12% |
| 3. | Travel & Communication | \$ 453,201 | \$ 437,241 | \$ 15,960 | 3.5% |
| 4. | Maintenance & Operations | \$ 420,001 | \$ 398,004 | \$ 21,997 | 5.2% |
| 5. | Purchase of Goods & Services | \$ 467,699 | \$ 391,725 | \$ 75,974 | 16% |
| 6. | Operating Grants & Transfers | \$ 2,041,629 | \$ 1,841,030 | \$ 200,599 | 9.8% |
| 7. | Special Expenditure | \$ 539,618 | \$ 405,677 | \$ 133,941 | 24.82% |

- a) The savings of \$82,475 under established staffs was due to the vacant positions that the office had during the Financial Year. This was also a result from the staff turnover as there was resignation from staffs starting of the FY with higher salary scale.
- b) The savings of \$ 75,974 or 16% under purchase of goods and services was mainly due to the reduction in the budget due to COVID 19 response budget. There was significant reduction for Drafting of Laws to \$50,000 compared to \$300,000 in 2019.
- c) The savings of \$200,599 for operating grants and transfers was mainly due to non-utilization of the \$200,000 operating grant budget for the Civil Aviation Authority of Fiji (CAAF) as they did not request any grant payment from the government.
- d) The savings of \$133,941 or 24% under special expenditures was due to decrease in expenditure for Revision of laws since there was reduction in the COVID 19 response budget.

NOTE 5: DETAILS OF APPROPRIATION CHANGES

Notes on significant Variations:

Movements were made through Virement as follows:

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

| VIREMENT NO. | FROM | ТО | AMOUNT |
|--------------|-------|-------------|-----------|
| OAG 01/20 | SÉG 1 | SEG's 1 & 2 | \$ 15,100 |

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

| VIREMENT NO. | FROM | ТО | AMOUNT | |
|--------------|-------------|-------------|-----------|--|
| OAG 02/20 | SEG's 4,5,7 | SEG 6 | \$ 98,800 | |
| OAG 03/20 | SEG's 5,7 | SEG's 3,5,6 | \$ 92,200 | |
| OAG 04/20 | SEG's 4,5 | SEG 6 | \$ 22,350 | |

NOTE 6: TRUST FUND ACCOUNT

Attorney-General's Conference

The Trust Fund Account were established to retain surplus fund generated after the Annual Attorney-General Conference to assist the next conference as the Office are only allocated \$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 2020, the Trust Fund Account had a balance of \$ 249,897. The 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 for the new set of Law books.

As at 31 July 2020, the Laws of Fiji Trust Fund Account has a balance of \$ 521,800. This balance is made up of the surplus from the sale and publishing and printing of the Law books.

Solicitor-General's Trust Fund

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 judgments 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 2020, the Solicitor-General Trust Fund Account had a balance of \$616,369. This balance is mostly made up of the payments received from the respective ministries, department and agencies for which the case is in progress.

