

**OFFICE OF  
THE  
ATTORNEY  
GENERAL**

**2021-2022  
ANNUAL  
REPORT**



PARLIAMENTARY PAPER NO. 94 OF 2024

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## Introduction

This Report covers the activities of the Office of the Attorney-General for the period 2021-2022.

The Office is responsible for—

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

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

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

## Statement: Solicitor-General

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

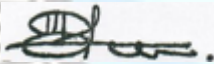
I am pleased to confirm that our financial statements have been thoroughly audited, reflecting our dedication to transparency and accountability. Through unwavering dedication and collaboration, we have achieved significant growth and impact.

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

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

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

Thank you.



Ropate Green  
Solicitor-General



## Our Purpose

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

## Our Vision

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

## Our Mission

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

## Our Values

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

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

- uphold government's objective of peace, unity and prosperity;
- serve the country's interests with diligence and honesty;
- pursue public service that transcends self-interest and avoids conflict of interest;
- work cordially with professional colleagues to uphold the honour and integrity of the legal profession;
- uphold professional obligation as officers of the court;
- maintain confidentiality, discipline and dedication;
- respect the rights and liberties of individuals;
- foster teamwork, courtesy and respect at workplace-*esprit de corps*;
- maintaining impartiality, transparency and accountability, and being apolitical;
- uphold the rule of law:
- maintain public confidence, earn and show respect and dignity to our clients, professional colleagues, and the judiciary, legal system and the public at large; and
- protect public interest and be responsive to their needs.

# Our Stakeholders

Our stakeholders include:

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



*Diplomatic Missions*

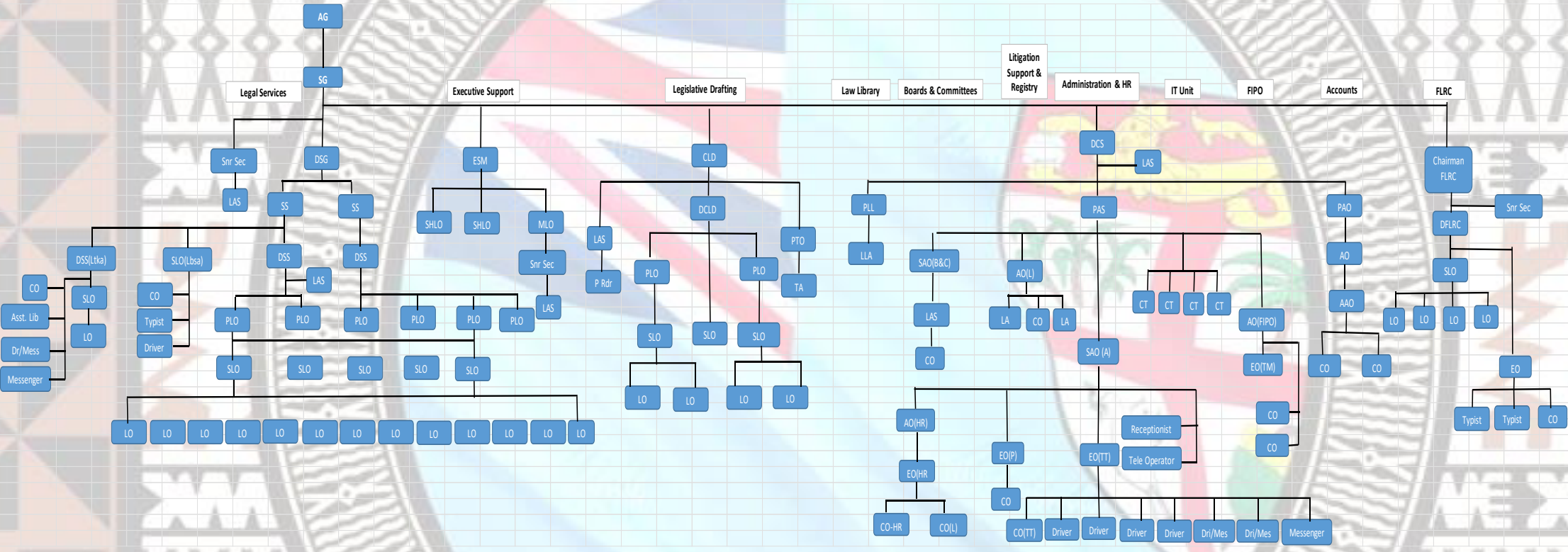


*Statutory Bodies*



*Members of the Public*

# Organisation Structure







# Part 1: Office Output Performance Report

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

- A. litigation services;
- B. legal advice services;
- C. legislative drafting section; and
- D. boards, committees & commissions.

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

## A. Litigation

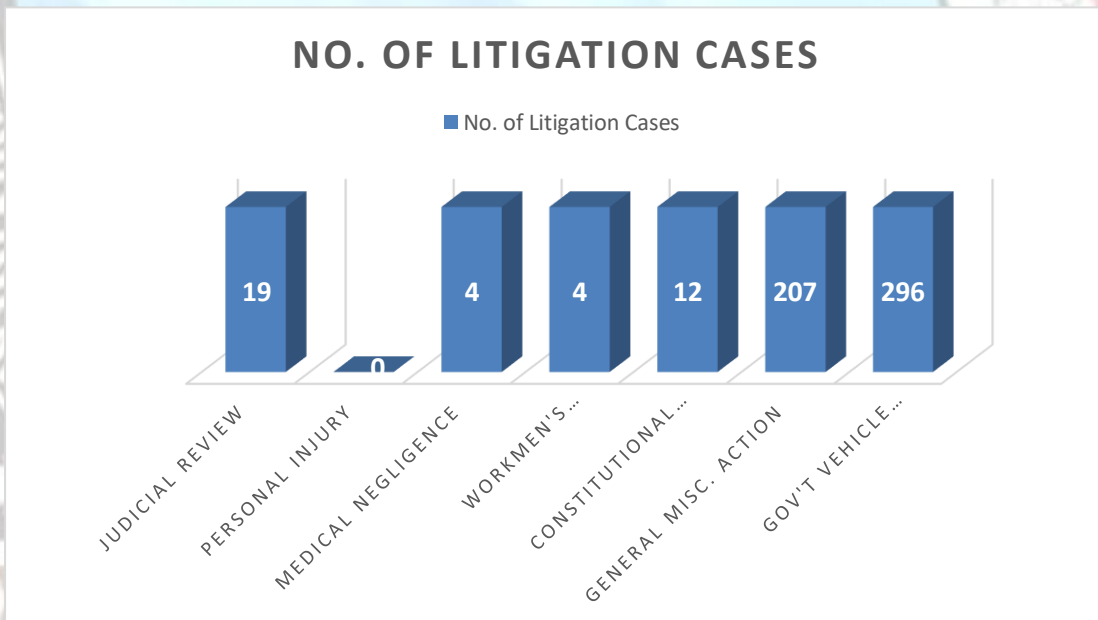
### Our Vision

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

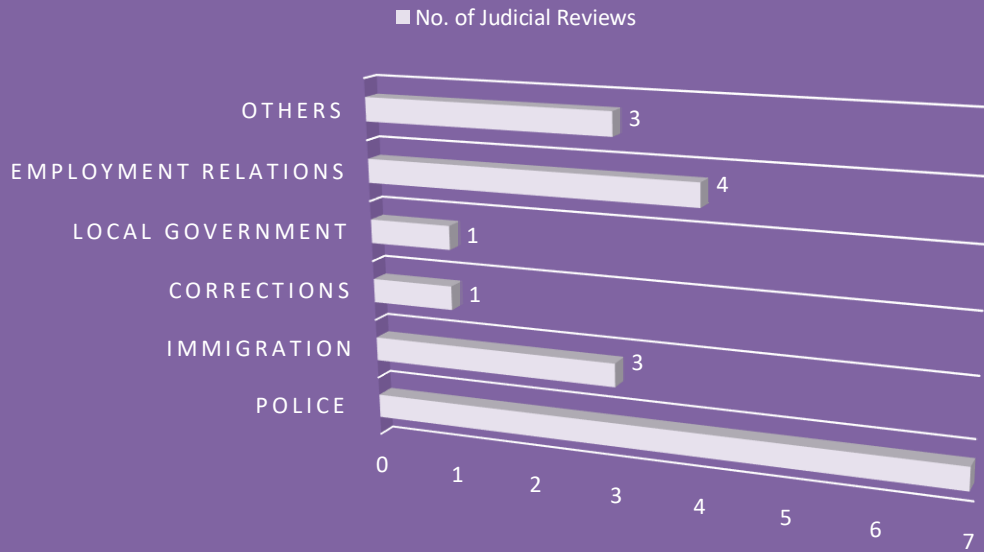
We are responsible for providing effective legal representation in litigation; providing specialised training and development in litigation and advocacy skills, educate, update and create awareness of the developments in law and to establish a litigation support service to assist professional officers.

The table below shows the number of litigation cases and judicial reviews registered between 1 August 2021 to 31 July 2022:



**Total No. Litigation cases: 542**  
**Graph of Litigation Cases for the years 2021-2022**

## NO. OF JUDICIAL REVIEWS



**Total: 19**

**Details of Judicial Reviews for the years 2021-2022**

## B. Legal Advice Services

### Our Vision

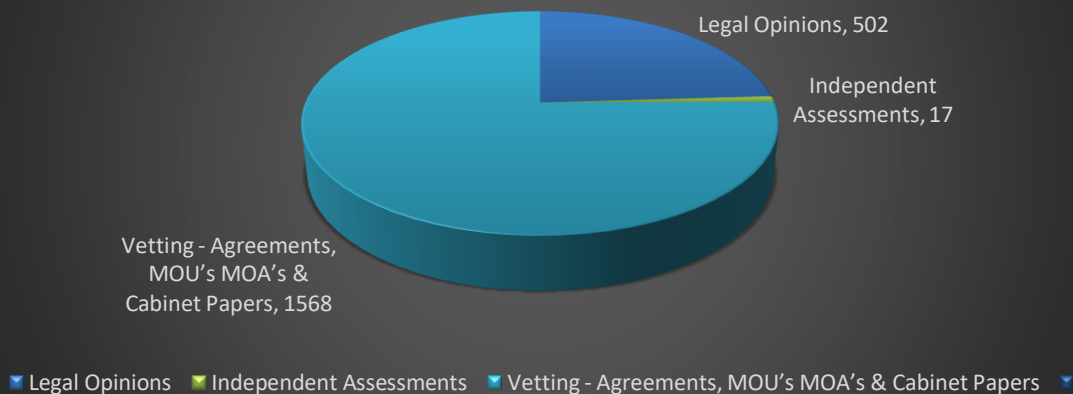
Responsible for the provision of timely and independent legal advice to institutions for the efficient discharge of administrative and statutory functions.

### 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 2021-2022 and covers most areas of public law, public and private international law, Immigration, Intellectual Property, Company, Commercial Transactions, Industrial Relations, International Trade, Torts, Contracts, Marine, Equity and Trusts, Constitutional, Transport, Guarantees, Corporate Finance, and Constitutional Law.

## No. of Legal Opinions/Vettings



**Total: 4087**

**Legal Opinions and Vetting of Legal Documents for the years 2021-2022**

## C. Legislative Drafting Section

### Our Vision

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

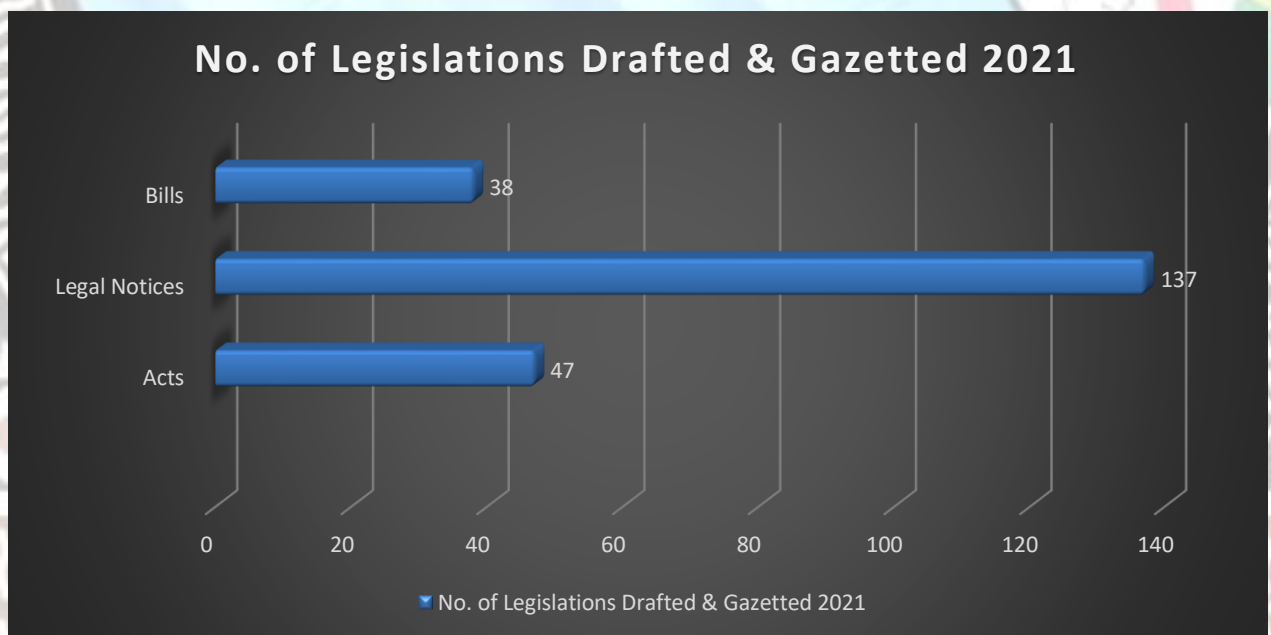
### What We Do

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

In discharging drafting responsibilities we do the following –

- i) advise and assist Ministries on the development, formulation, assessment and determination of legal policy proposals;
- ii) be part of committees or working groups in Ministries that are responsible for policy assessment and legal changes;
- iii) carry out legal research and consultation with Ministries on drafting and vetting of laws;
- iv) assist and advise Ministries to carry out consultation and finalisation of draft laws;
- v) assist Ministries in progressing laws through Cabinet;
- vi) give advisory opinions to Ministries on the interpretation or application of laws;
- vii) assist the Solicitor-General in the general administration of the Office of the Attorney-General;
- viii) perform other functions assigned to it by the Solicitor-General;
- ix) undertake advisory opinion and vetting of Cabinet papers in respect of any legal policy proposals;
- 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 2021:



Graph of Drafted & Published Bills and Laws for the year 2021

## 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. No meetings were held between this 2021-2022.

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

**Mercy Commission Members for the years 2021-2022**

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

#### ▪ Copyright and related Statutory Obligations

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

The Copyright office continues with its duty in assisting the public in providing legal advice with its queries in relation to copyright. The Tribunal has been appointed and is now responsible to Judicial Department as a Statutory Tribunal in line with Gazette Notice of 4 December 2020.

#### ▪ Trade-Marks

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

<b>No. Of New Application : Trade Marks: 2021-2022</b>	
<b>New</b>	<b>Endorsements</b>
893	1575

**List of Registered Trade-Marks for the years 2021-2022**

- **Patent**

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

<b>No. Of New Application : Trade Marks: 2021-2022</b>				
<b>Total No</b>	<b>New</b>	<b>Endorsements</b>	<b>Local</b>	<b>Overseas</b>
	15	6		15

**Total No of Trade Marks Application for the years 2021-2022**

Tabulated above is the total registration for both Patents and Trade-Marks of the financial years beginning at 1 August 2021 and ending on 31 July 2022.

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**

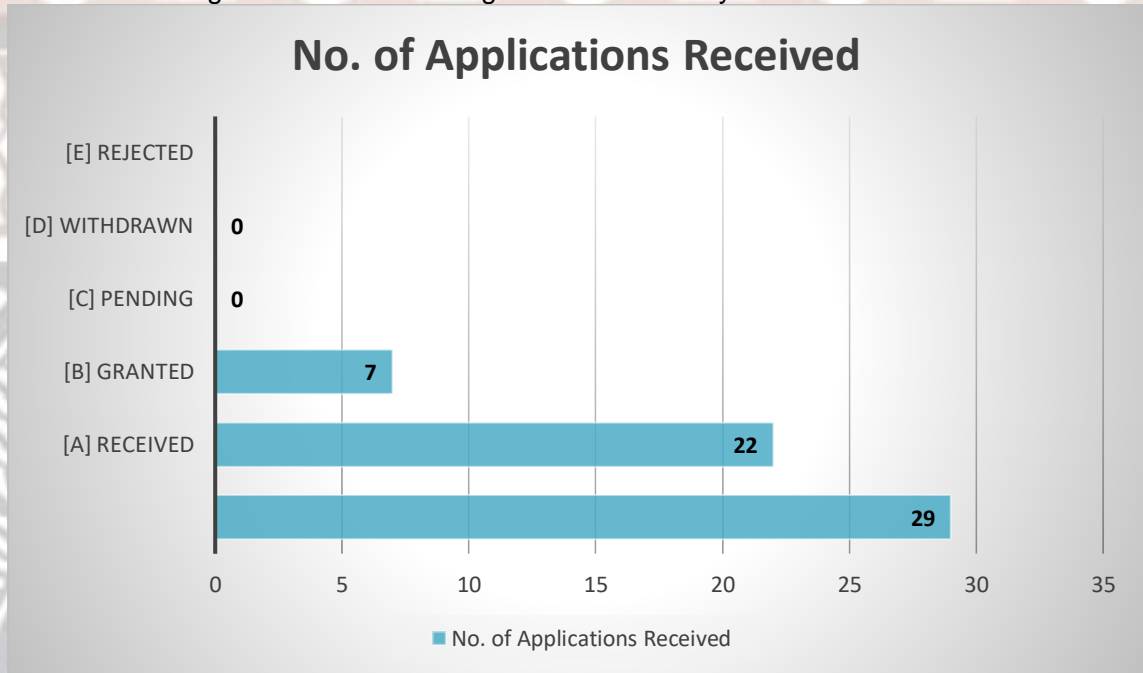
The Board is established under the Hotels and Guest Houses Act 1973 and is responsible for regulating and issuing licences to hotels. It is aimed at ensuring a just, fair and efficient mechanism for the timely processing of hotel licence applications and providing effective policy advice to the Attorney-General.

The following figure shows the number of hotel licences renewed in the 2021-2022 period.

<b>Table Of Hotel Licences Granted: 2021-2022</b>		
<b>Group</b>	<b>Location</b>	<b>No. of Renewal Licences</b>
One	Levuka & Islands off Levuka	11
Two	Taveuni & Islands off Taveuni	35
Three	Savusavu & Islands off Savusavu	35
Four	Labasa & Islands off Labasa	13
Five	Sigatoka / Nadroga & Islands off Sigatoka / Nadroga	46
Six	Nadi & Islands off Nadi	64
Seven	Mamanuca Is/ Lautoka / Yasawa & Islands off Lautoka	60
Eight	Ba / Tavua / Rakiraki & Islands off Rakiraki	12
Nine	Deuba/ Pacific Harbour /Beqa/ Lau/Suva/Nausori/Tailevu	66
Ten	Kadavu Islands	8
<b>Total</b>		<b>397</b>

**List of Hotel Licences Granted for the years 2021-2022**

The following figure shows the number of new hotel applications and licences were considered and granted between 1 August 2021 to 31 July 2022.



**Total: 29**  
Graph of New Hotel Applications for the period 2021-2022

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

There were no appeals made between 2020-2021 and no meetings were held.

Central Liquor Board Member 2021-2022	
Name	Designation
Mr Shahin Ali	Chairperson
Mr Arun Kumar	Member
Mr Krishneel Prakash	Member
Ms Preetika Prasad	Member

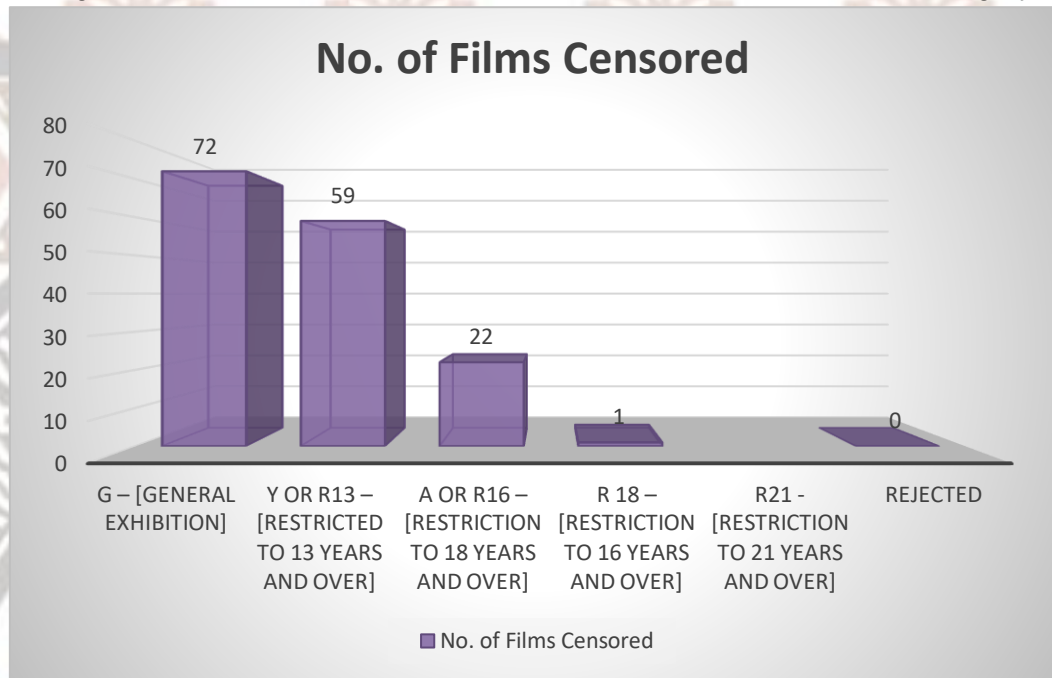
Central Liquor Board Members for the years 2021-2022

#### V. Film Control Board

- **Film Censorship and Appeals**

The Film Control Board is established under the Cinematographic Films Act 1971. The Board is primarily responsible for the appointment of a censor and assistant censor and for hearing and determining appeals made against the decisions of the censors or assistant censors. The role of a censor is to provide appropriate ratings or classifications to cinematographic films.

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



**Total No. of films censored by ratings for the years 2021-2022: 154**

Film Censors Board 2021	
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

**Film censors board members for the year 2021**

Film Censors Board 2022	
Name	Designation
Agatha Maria Ferei	Chief Censor
Dewan Chand	Assistant Censor
Margaret Harieta Elaisa	Assistant Censor
Mohammed Ismail	Assistant Censor
Mereseini Karikaritu	Assistant Censor
Ravindra Lal	Assistant Censor
Sashi Kala	Assistant Censor
Inoke Bainimarama	Assistant Censor
Dhani G Patel	Assistant Censor

**Film Censors Board Members for the year 2022**

## 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 2021 – 31 July 2022.

<b>Table Of BLE Applications : 2021-2022</b>			
<b>Institution</b>	<b>No. of Applications Received</b>	<b>Granted</b>	<b>Pending</b>
<b>USP</b>	80	80	0
<b>University of Fiji</b>	29	29	0
<b>Fiji National University</b>	7	7	0
<b>Overseas</b>	16	5	11
<b>Total</b>	<b>132</b>	<b>121</b>	<b>0</b>

Total BLE applications considered for the years 2021-2022

The following persons served on the board in 2021-2022.

<b>Board of Legal Education 2021</b>	
<b>Name</b>	<b>Designation</b>
Sharvada Sharma	Chairperson
Anjala Wati	Board Member
Yohan Chanaka Liyanage (CR)	Board Member

Total BLE applications considered for the year 2021

<b>Board of Legal Education 2022</b>	
<b>Name</b>	<b>Designation</b>
Preetika Prasad	Acting Chairperson
Anjala Wati	Board Member
Yohan Chanaka Liyanage (CR)	Board Member

Board of Legal Education Members 2022



## 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 2022 for a term of 2 years as per Gazette Notice No. 157 of 2022. She was tasked to consolidate, revise and update all these laws in accordance with the powers given under the Revised Edition of the Laws Act 1971. The last consolidation was conducted in 2016 and revision of the laws of Fiji was continued in this period.

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 Honorable 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 2016 and it is an important achievement for our office and for Fiji.

### B. Law Reform



Law Reform is the research of laws and advises government on its policies, and preparing draft laws for the ministries and departments for submission to cabinet. The law reform work; in terms of review and reform of the laws, are currently being performed by the legal drafting section.

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

### C. Attorney-General's Conference

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

The 2021-2022 AG's Conference comprised sessions on topical issues for the legal fraternity in Fiji.

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

The table below shows the conference topic for this year's AG's Conference:



## D. Law Library

### Introduction

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

The total budget was allocated under SEG 5 per annum as per the certified financial statements attached.

### Major Projects:

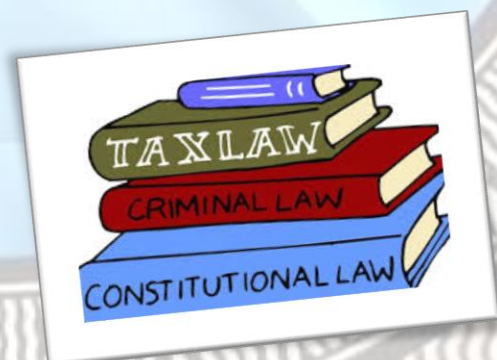
The main focus for the library this year was to further strengthen our online services to users. The demand for online research platform increased since movement of officers were restricted as part of COVID-19 protocol. Therefore, library continued its subscription with LexisNexis online platform for New Zealand legislation and cases. The Library also had free access to online legal research platforms namely Jade for Australian case laws. Furthermore, the law library has successfully subscribed for 3 additional online research platforms, namely, SCC online, ICLR online and Hein online platforms. These will assist our professional officers in retrieving the required information faster and efficient manner.

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

### Subscriptions:

Subscription to prominent law reports, journals and newspapers. These included:

- (a) *New Zealand Law Reports*
- (b) *All England Law Reports*
- (c) *Commonwealth Law Reports*
- (d) *Weekly Law Reports*
- (e) *Australian Law Journal Reports*
- (f) *Dominion Law Reports*
- (g) *Law Reports Index*
- (h) *New Law Journal (UK)*
- (i) *New Zealand Law Journal*
- (j) *Fiji Times*
- (k) *Fiji Sun*
- (l) *Fiji Daily Post*
- (m) *Halsbury's Laws of England*
- (n) *Atkins Court Forms*
- (o) *Law Reports of the Commonwealth*
- (p) *Encyclopedia of Forms & Precedents*
- (q) *Indian Supreme Court Cases*
- (r) *International Legal Materials*
- (s) *Judicial Review Journal*



## 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 2021-2022 period is as follows:

#### Office of the Attorney-General

Post Title	Salary Band	No. Of Post
Attorney-General & Minister of Justice	HR02	1
Solicitor-General	US01	1
Chairman Law Reform Commission	JU04	1
Deputy Solicitor-General	O	1
Chief Law Draftsperson	N	1
State Solicitor	N	2
Director Law Reform Commission	N	1
Deputy Chief Law Draftsperson	M	1
Deputy State Solicitor	M	3
Principal Legal Officer	K	8

Director Corporate Services	J	1
Executive Support Manager	J	1
International Civil Aviation Analyst	H	1
Senior Legal Officer	I	10
Principal Accounts Officer	I	1
Legal Officer	H	16
Principal Law Librarian	H	1
Principal Administrative Officer	H	1
Senior Administrative Officer	G	3
Media Liaison Officer	G	1
Accounts Officer	F	1
Administrative Officer	F	3
Senior Secretary	F	3
Assistant Accounts Officer	E	1
Computer Technicians	E	4
Legal Assistant/ Secretary	E	8
Printing Technical Officer	E	1
Proof Reader	E	1
Stakeholder Liaison Officer	E	2
Executive Officer	E	5
Assistant Librarian	E	1
Law Library Assistant	C	1
Clerical Officer	C	12
Typist	C	5
Receptionist	C	1
Technical Assistant	C	1
Telephone Operator	C	1
<b>TOTAL</b>		<b>107</b>

Post Title	Salary Grade	No. Of Post
Driver	GWE	5
Driver/Messenger	GWE	6
Messenger Grade II	GWE	2
<b>Total</b>		<b>13</b>

Office of the Attorney-General & Civil Aviation Department Staff Establishment for the year 2021-2022

#### ▪ Staff Profile

The table below provides details of the staff profile and movements within the Office of the Attorney-General in the years 2021-2022.

Table Of Staff Profile : 2021-2022		
Post Processing Statistics	No. of Staff Movements	
	2021	2022
Appointments	13	24
Promotion	6	8
Resignation	11	11
Termination	-	-
Transfer	-	1
Retirement	1	-
Renewal of Contract	8	-

Table of Staff Movement for the years 2021-2022

## C. Training and Development

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

- ❖ improve the job performance of individuals through building and developing their skills, knowledge and behaviour;
- ❖ assist individuals in reaching their personal and professional goals; and
- ❖ support civil servants and build the capabilities of the civil service to meet its needs now and in the future.

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

The table presented below details training and developments that the staff were engaged in for the years 2021-2022.

Table Of Trainings & Developments : 2021-2022		
Training	Trainings attended by no. of staff	
	2021	2022
Local	16	123
Overseas	3	23

Table of Trainings & Development for the years 2021-2022



## Part 4: Accounts Performance Report

### A. Introduction

The core functions of the section for the 2021-2022 period were:

- facilitate the purchase of goods and services for the office by way of issuing of purchase orders making sure that the proper expenditure allocations are used;
- facilitate the payment of salaries and wages of all staff members making sure that each staff is paid at the correct level and from the right expenditure allocation;
- facilitate changes to officers' salary and wages as approved by the head of department and other authorities;
- facilitate the inter-departmental transactions through the inter departmental clearance account;
- facilitate the payment of liabilities of the office through the payment module of the FMIS system;
- collection of revenue due for all licences and court settlements;
- ensure that proper procedures and processes are followed and facilitate the requirements of the FMIS system;
- ensure the prompt release of funds that are under requisitions;
- ensure that virement of funds are properly administered when the need arises; and
- preparation of the annual budget of the office.



*Principal Accounts Officer,  
Mr. Paula Naitoko*



**B. Disclosures and Financial Compliance**

**OFFICE OF THE ATTORNEY-GENERAL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2022**



**OFFICE OF THE ATTORNEY-GENERAL**

**FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022**

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**OFFICE OF THE ATTORNEY-GENERAL**

**MANAGEMENT CERTIFICATE  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022**

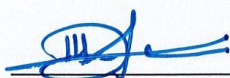
The Financial Statement of Office of the Attorney-General for financial year ended 31 July 2022 comprises the following heads of appropriation:

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

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

We certify that these financial statements:

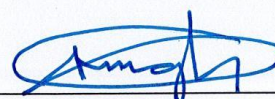
- (a) fairly reflect the financial performance of the Office of the Attorney-General and its financial position for the financial year ended 31 July 2022; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.



Mr. Ropate Green Lomavatu

Solicitor-General

Date: 19/08/22



Mr. Deepak Singh

Director Corporate Service

OFFICE OF THE ATTORNEY-GENERAL

Schedule 1

HEAD 03: STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

	Note	2022 (\$)	2021 (\$)
<b>RECEIPTS</b>			
<b>State Revenue</b>			
Operating Revenue		657,296	247,043
<b>Total State Revenue</b>		<u>657,296</u>	<u>247,043</u>
<b>Agency Revenue</b>			
Miscellaneous Revenue		6,000	7,050
<b>Total Agency Revenue</b>		<u>6,000</u>	<u>7,050</u>
<b>TOTAL REVENUE</b>		<u>663,296</u>	<u>254,093</u>
<b>EXPENDITURE</b>			
<b>Operating Expenditure</b>			
Established Staff	3(a)	2,784,398	2,982,396
Government Wage Earners	3(b)	178,775	168,396
Travel & Communication	3(c)	177,357	116,243
Maintenance & Operations	3(d)	361,950	301,369
Purchase of Goods & Services	3(e)	249,580	294,016
Operating Grants and Transfers	3(f)	3,421,869	3,991,431
Special Expenditure	3(g)	269,226	180,045
<b>Total Operating Expenditure</b>		<u>7,443,155</u>	<u>8,033,896</u>
Value Added Tax		33,649	22,846
<b>TOTAL EXPENDITURE</b>		<u>7,476,804</u>	<u>8,056,742</u>

MEDIA INDUSTRY DEVELOPMENT AUTHORITY (MIDA)

Schedule 2

HEAD 09: STATEMENT OF RECEIPTS AND EXPENDITURE – MIDA  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

	Note	2022 (\$)	2021 (\$)
<b>EXPENDITURE</b>			
<b>Operating Expenditure</b>			
Operating Grants and Transfer		23,067	23,843
<b>Total Operating Expenditure</b>		<u>23,067</u>	<u>23,843</u>
<b>TOTAL EXPENDITURE</b>		<u>23,067</u>	<u>23,843</u>

CONSTITUTIONAL OFFICES COMMISSION (COC)

Schedule 3

**HEAD 13: STATEMENT OF RECEIPTS AND EXPENDITURE – COC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022**

	Note	2022 (\$)	2021 (\$)
<b>EXPENDITURE</b>			
<b>Operating Expenditure</b>			
Operating Grants and Transfer		5,246	10,786
<b>Total Operating Expenditure</b>		<u>5,246</u>	<u>10,786</u>
<b>TOTAL EXPENDITURE</b>		<u>5,246</u>	<u>10,786</u>

OFFICE OF THE ATTORNEY-GENERAL

Schedule 4

HEAD 03: APPROPRIATION STATEMENT  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$) Note 5	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b) Note 4
<b>Operating Expenditure</b>							
1	Established Staff	3,408,089	---	3,408,089	2,784,398	---	623,691
2	Government Wage Earners	209,430	---	209,430	178,775	---	30,655
3	Travel & Communication	232,000	(42,000)	190,000	177,357	---	12,643
4	Maintenance & Operations	335,000	36,500	371,500	361,950	---	9,550
5	Purchase of Goods & Services	448,429	---	448,429	249,580	---	198,849
6	Operating Grants & Transfers	4,704,532	13,500	4,718,032	3,421,869	---	1,296,163
7	Special Expenditure	535,000	(8,000)	527,000	269,226	---	257,774
<b>Total Operating Expenditure</b>		<b>9,872,480</b>	<b>---</b>	<b>9,872,480</b>	<b>7,443,155</b>	<b>---</b>	<b>2,429,325</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	139,540	---	139,540	33,649	---	105,891
<b>TOTAL EXPENDITURE</b>		<b>10,012,020</b>	<b>---</b>	<b>10,012,020</b>	<b>7,476,804</b>	<b>---</b>	<b>2,535,216</b>

MEDIA INDUSTRY DEVELOPMENT AUTHORITY (MIDA)

Schedule 5

HEAD 09: APPROPRIATION STATEMENT – MIDA  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

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	53,133	---	53,133	23,067	---	30,066
7	Special Expenditure	---	---	---	---	---	---
	<b>Total Operating Expenditure</b>	<b>53,133</b>	<b>---</b>	<b>53,133</b>	<b>23,067</b>	<b>---</b>	<b>30,066</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>53,133</b>	<b>---</b>	<b>53,133</b>	<b>23,067</b>	<b>---</b>	<b>30,066</b>

CONSTITUTIONAL OFFICES COMMISSION (COC)

Schedule 6

HEAD 13: APPROPRIATION STATEMENT - COC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Carry-Over (\$)	Lapsed Appropriation (\$) (a-b)
<b>Operating Expenditure</b>							
1	Established Staff	---	---	---	---	---	---
2	Government Wage Earners	---	---	---	---	---	---
3	Travel & Communication	---	---	---	---	---	---
4	Maintenance & Operations	---	---	---	---	---	---
5	Purchase of Goods & Services	---	---	---	---	---	---
6	Operating Grants & Transfers	20,000	---	20,000	5,246	---	14,754
7	Special Expenditure	---	---	---	---	---	---
<b>Total Operating Expenditure</b>		<b>20,000</b>	<b>---</b>	<b>20,000</b>	<b>5,246</b>	<b>---</b>	<b>14,754</b>
<b>Capital Expenditure</b>							
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchases	---	---	---	---	---	---
10	Capital Grants & Transfers	---	---	---	---	---	---
<b>Total Capital Expenditure</b>		<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
13	Value Added Tax	---	---	---	---	---	---
<b>TOTAL EXPENDITURE</b>		<b>20,000</b>	<b>---</b>	<b>20,000</b>	<b>5,246</b>	<b>---</b>	<b>14,754</b>



ACCOUNTABILITY & TRANSPARENCY COMMISSION (ATC)

Schedule 7

HEAD 13: APPROPRIATION STATEMENT - ATC  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

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

**STATEMENT OF LOSSES  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022**

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**Loss of Money**

There was no loss of money recorded for the financial period ended 31 July 2022.

**Loss of Revenue**

There was no loss of revenue recorded for the financial period ended 31 July 2022.

**Loss (other than money)**

There was no loss (other than money) recorded for the financial period ended 31 July 2022.

**Write-Offs from Board of Survey**

Description	Amount (\$)
Furniture & Fittings	6,178
IT Equipment	149,500
<b>Total</b>	<b>155,678</b>

## OFFICE OF THE ATTORNEY-GENERAL

Schedule 9

TRUST FUND ACCOUNT – AG's CONFERENCE  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

	Note	2022 (\$)	2021 (\$)
<b>RECEIPTS</b>			
Participants registration fees for AG's conference		469,987	369,199
Budget allocation from Consolidated Fund		60,000	80,000
Interest		---	2,310
<b>Total Receipts</b>		<b><u>529,987</u></b>	<b><u>451,509</u></b>
<b>PAYMENTS</b>			
AG's Conference - Accommodation		316,740	433,939
AG's Conference - Stationery		10,482	13,455
AG's Conference – Advertising		6,388	3,895
AG's Conference - Incidentals		2,730	2,250
Set Up & IT		38,041	53,118
Band		5,700	6,100
Meal Claims		566	3,263
Refund of registration fees		300	11,250
Uniform Expenses		2,520	---
Withholding Tax		---	231
Bank Charges		92	107
Dishonoured Cheque		---	1,000
<b>Total Payments</b>		<b><u>383,559</u></b>	<b><u>528,608</u></b>
<b>Net Surplus/ (Deficit)</b>		<b><u>146,428</u></b>	<b><u>(77,099)</u></b>
Balance as at 1 August		172,798	249,897
<b>Closing Balance as at 31 July</b>	6	<b><u>319,226</u></b>	<b><u>172,798</u></b>

## OFFICE OF THE ATTORNEY-GENERAL

Schedule 10

TRUST FUND ACCOUNT – LAWS OF FIJI TRUST ACCOUNT  
 STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

	Note	2022 (\$)	2021 (\$)
<b>RECEIPTS</b>			
Interest		3,732	5,024
<b>Total Receipts</b>		<u>3,732</u>	<u>5,024</u>
<b>PAYMENTS</b>			
Laws of Fiji Book Payments		46,411	51,482
Audit Certificate bank fees		50	---
Withholding Tax		373	503
Bank Charges		60	61
<b>Total Payments</b>		<u>46,894</u>	<u>52,046</u>
<b>Net (Deficit)</b>		<u>(43,162)</u>	<u>(47,022)</u>
Balance as at 1 August		474,778	521,800
<b>Closing Balance as at 31 July</b>	6	<u>431,616</u>	<u>474,778</u>

## OFFICE OF THE ATTORNEY-GENERAL

Schedule 11

TRUST FUND ACCOUNT – SOLICITOR-GENERAL TRUST ACCOUNT  
 STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

	Note	2022 (\$)	2021 (\$)
<b>RECEIPTS</b>			
Revenue		709,169	329,227
Interest		4,474	5,674
<b>Total Receipts</b>		<b>713,643</b>	<b>334,901</b>
<b>PAYMENTS</b>			
Litigation Payments		481,784	384,527
Withholding Tax		447	567
Bank Charges		117	67
Dishonoured Cheque		---	1,000
<b>Total Payments</b>		<b>482,348</b>	<b>386,161</b>
<b>Net Surplus/ (Deficit)</b>		<b>231,295</b>	<b>(51,260)</b>
Balance as at 1 August		565,109	616,369
<b>Closing Balance as at 31 July</b>	6	<b>796,404</b>	<b>565,109</b>

**OFFICE OF THE ATTORNEY-GENERAL**

**Schedule 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022**

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**NOTE 1: REPORTING ENTITY**

The Attorney-General is the Chief Legal Adviser to Government, whose Permanent Secretary is the Solicitor-General.

The Attorney-General's Chambers seeks to continually review and improve Fijian laws to bring about a more just and secure society. It provides legal services to Government and represents the State in legal proceedings. It also prepares draft laws on request of Cabinet and maintains a publicly accessible register of all written laws.

The Chambers is therefore responsible for:

- Providing legal advice to Government and to the holders of a public office on request;
- Drafting laws on the request of Cabinet;
- Maintaining a publicly accessible register of all written laws;
- Representing the State in Tribunals and Courts in legal proceedings to which the State is a party, except criminal proceedings; and
- Performing other functions assigned by the Constitution, any written law, Cabinet or the Attorney-General.

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

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

**NOTE 2: STATEMENT OF ACCOUNTING POLICIES**

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

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

The financial statements are presented in accordance with the Financial Management Act 2004, the requirements of Section 71(1) of the Finance Instruction 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trading and Manufacturing Accounts.

**OFFICE OF THE ATTORNEY-GENERAL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (*continued...*)  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022**

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

**(c) Comparative Figures**

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

**(d) Revenue Recognition**

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

**NOTE 3: SIGNIFICANT VARIATIONS**

- (a) Established Staff expenditure decreased by \$197,998 or 7% in 2022 compared to 2021. 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 expenditure increased by \$10,379 or 6% in 2022 compared to 2021. This was mainly due to the filled up vacant positions in SEG 02 and the increased in payments of Overtime.
- (c) Travel and Communications expenditure increased by \$61,114 or 53% in 2022 compared to 2021. The uplift of strict Covid-19 protocols has enabled the increase of official travels with an increase in subsistence allowances as well.
- (d) Maintenance and Operations expenditure has increased by \$60,581 or 20% in 2022 compared to 2021. The uplift of the COVID-19 protocols has enabled the full operations at the office of the Attorney-General thus it has increased the expenditures in this SEG.
- (e) Purchase of goods and services decreased by \$44,436 or 15% in 2022 compared to 2021. Independent Assessment Cost was an additional vote in the SEG on 2022. Thus it has increased the budget allocated in this SEG compared to the 2021 allocated budget.

OFFICE OF THE ATTORNEY-GENERAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued...)*  
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

NOTE 3: SIGNIFICANT VARIATIONS *(continued...)*

- (f) Operating grants and transfers expenditure decreased by \$569,562 or 14% in 2022 compared to 2021. This revised budget in the SEG was decreased. Thus decrease in budget will ultimately decrease the expenditure.
- (g) Expenses in Special Expenditure increased by \$89,181 or 50% in 2022 compared to 2021. The budget was decreased in this SEG, however it does not deter the Ministry from facilitating the core activities under the SEG.

NOTE 4: SIGNIFICANT SAVINGS

Significant savings for the financial year ended 31 July 2022 are as follows:

Head 3

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
(a)	Established Staffs	3,408,089	2,784,398	623,691	18%
(b)	Government Wage Earners	209,430	178,775	30,655	15%
(c)	Travel and Communication	190,000	177,357	12,643	7%
(d)	Maintenance and Operations	371,500	361,950	9,550	3%
(e)	Purchase of Goods and Services	448,429	249,580	198,849	44%
(f)	Operating Grants and Transfers	4,718,032	3,421,869	1,296,163	27%
(g)	Special Expenditure	527,000	269,226	257,774	49%

- a) The savings of 18% under Established Staff allocation was due to the vacant positions that the office had during the Financial Year.
- b) The savings of 15% in Government Wage Earners was also due to the vacant driver position, which was vacant from August 2021 to January 2022.
- c) There were less than 10% Savings in SEG 03 and SEG 04. More than 90% of the budget provided were utilized in both of these SEGs.
- d) Savings of 44% in the Purchase of Goods & Services SEG. Less purchasing of Goods was one of the contributing factor, however the Ministry was still able to utilize more than 50% of the provided budget in this SEG.
- e) Savings of only 27% under SEG 06 in the Operating Grants & Transfers. 73% of the Budget was fully utilized.
- f) Savings of 49% in the Special Expenditure SEG. However there was an increase in the overall expenditure in this SEG on 2022 compare to 2021 FY.



## OFFICE OF THE ATTORNEY-GENERAL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued...)* FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

#### NOTE 5: DETAILS OF APPROPRIATION CHANGES

Movements were made through Virements as follows:

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

Virement No.	From	To	Amount (\$)
OAG 02/22	SEG's 3,4,5	SEG's 3,4,5	61,100
OAG 03/22	SEG's 3,7	SEG's 3,6	14,800

#### 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 \$60,000 from the yearly budget allocation.

Receipts consist of \$60,000 from Continuing Legal Education allocation and fees from private practitioners attending the Conference. Payments comprises of expenditure as associated with the Attorney-General Annual Conference which is usually held in December.

As at 31 July 2022, the Trust Fund Account had a balance of \$319,226. The balance is made up of the \$60,000 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 2022, the Laws of Fiji Trust Fund Account had a balance of \$431,616. This balance is made up of the surplus from sale and publishing and printing of the Law books as well as interest.

##### Solicitor-General's Trust Fund Account

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

**OFFICE OF THE ATTORNEY-GENERAL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued...)***  
**FOR THE FINANCIAL YEAR ENDED 31 JULY 2022**

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**NOTE 6: TRUST FUND ACCOUNT *(continued...)***

As at 31 July 2022, the Solicitor-General Trust Fund Account had a balance of \$796,404. This balance is mostly made up of the payments received from the respective ministries, department and agencies for which the case is in progress.