



**SUVA CITY COUNCIL**

# **ANNUAL REPORT 2009**



**Parliamentary Paper No: 77 of 2020**



*City of Suva*

# SUVA CITY COUNCIL

## 2009

# ANNUAL REPORT



PARLIAMENT OF FIJI  
PARLIAMENTARY PAPER NO. 77 OF 2020





**CITY OF SUVA**

23<sup>rd</sup> October 2013

The Honourable Minister  
for Local Government, Urban Development, Housing & Environment  
FFA House  
Gladstone Road  
SUVA

Dear Sir

In accordance with the requirements of Section 19 of the Local Government Act, 1972, I have pleasure in presenting, on behalf of the Suva City Council, the Annual Report and Statement of Accounts for the year ended 31<sup>st</sup> December, 2009.

Yours faithfully

{CHANDU K. UMARIA}  
SPECIAL ADMINISTRATOR



This Annual Report will tell you how we performed  
during the financial year from January-December 2009

Suva City Council, Civic Administration Building, 196 Victoria Parade, Suva, Fiji. P.O. Box 176,  
Suva. Telephone 3313433 – Fax 3302158. Email [customerservices@scc.org.fj](mailto:customerservices@scc.org.fj) WEBSITE  
[www.suvacity.org](http://www.suvacity.org)

Table of Contents

Vision & Mission..	..	..	..	..	..	..	4
Administration – The Council	..	..	..	..	..	..	4
General Information	..	..	..	..	..	..	6
Meetings of the Council	..	..	..	..	..	..	7
Management of the Council	..	..	..	..	..	..	7
Civic Receptions ..	..	..	..	..	..	..	7-8

Municipal Services –

• Finance Department	..	..	..	..	..	9-11
• Administration & Operation Department	..	..	..	..	..	11-14
• Health Services Department	..	..	..	..	..	14-27
• Engineering Services Department	..	..	..	..	..	27-36

Appreciation	..	..	..	..	..	..	37
--------------	----	----	----	----	----	----	----

Appendices –

-	Financial Statements for the Year Ended 31 December 2009
---	--

### **VISION**

To make Suva a progressive and vibrant City with an enhanced quality of life for the City Community and Visitors.

### **MISSION**

To effectively and efficiently manage the City affairs in partnership with Government and all relevant stakeholders in our joint, committed and focused effort to achieve the strategic output of the Strategic Plan for creating a progressive and vibrant City with an enhanced quality of life of the City Community and Visitors.

### **VALUES**

Integrity  
Customer Service  
Transparency  
Honesty  
Innovation  
Productivity  
Community and Civic Responsibility

## A. ADMINISTRATION

### 1. THE COUNCIL

Municipal Councils in Fiji did not go to the Poll at the end of 2008 when Cabinet decided to terminate the terms of office of elected members and do away with Municipal Elections.

Leadership of elected members in Municipal Councils effectively ended on 31<sup>st</sup> January, 2009. Town Clerks were re-designated CEOs and temporarily given Executive Authority to administer the affairs of their respective Municipalities in the intervening period until such time as Special Administrators were appointed.

The Minister of Local Government, Urban Development, Housing & Environment appointed Special Administrators on 15<sup>th</sup> February, 2009, and they actually assumed their roles in their respective Municipalities on 16<sup>th</sup> February, 2009.

The first Special Administrator for the Suva City Council was Mr. Vijendra Prakash and his area of leadership as Special Administrator also covered the Lami Town Council. Internal and external pressures compelled the Minister to terminate the services of Mr. Vijendra Prakash on 30<sup>th</sup> September, 2009.

Mrs. Marica Rokovada Hallacy, appointed by the Minister, took over as Special Administrator for Suva City Council and Lami Town Council on 23<sup>rd</sup> November, 2009, and left on 27<sup>th</sup> April, 2010, when the same Minister terminated her services.

This report summarizes how we worked towards our objectives in terms of our core services and regulatory enforcement functions – to a reasonable level – through our Engineering Services Department, Health Services Department, Administration & Operations Department and Finance Department. Apart from minor, major, short term and long term projects, we attended daily to all issues that impacted customers/clients/ratepayers with prompt resolutions through remedial actions in response to their needs.

In an effort to improve our IT Management System, Administration bought PropertyWise System from Brighton City Council, Tasmania, South Australia and took advantage of this opportunity to establish municipal partnership with them that resulted in the signing of a MoU for Sister Cities Relationship.

Contribution of Management, Staff and Employees of the Council for ensuring service delivery excellence in 2009 is commended and appreciated.

Noteworthy too is the contribution of representatives from the Police Department, Land Transport Authority, Ministry of Works, Fiji Electricity Authority, Telecom Fiji Limited, Suva Chamber of Commerce, National Road Safety Council, who had been co-opted in advisory capacities to Standing Committees.

.....

## 2. GENERAL INFORMATION

### Reasons for Termination of Councillors' Terms of Office

(Extracted from Minutes of Minister's Meeting with CEOs)

- (i) Municipal Councils, being elected bodies, almost always ascribe to the tenets of their various political considerations. Such an approach has seen the derogation in the service delivery of municipal councils and has seen marginalization of services in certain areas at the expense of other politically loyal localities.
- (ii) As a consequence, the following issues consistently arise with respect to services currently provided by the various municipal councils:
  - Poor condition of roads, blocked drains, uncut grass, general untidiness and a failure by most municipal councils to enforce existing litter and general sanitation regulations;
  - General inefficiency resulting in high overhead costs and lack of funds for necessary capital works;
  - Instances of nepotism, mismanagement and misuse of Council property and resources;
  - Unwarranted political influences in management decisions;
  - A lack of interest in venturing into commercially viable and income generating projects such as housing, environmental protection, commercial retail projects and tourism oriented initiatives;
  - Tendency of certain municipal councils pursuing their own parochial interests and failing to cooperate with Central Government on matters relating to their municipal obligations.
- (iii) Complaints by ratepayers and citizens alike of poor services with respect to hygiene, squatter settlements, roads, markets, traffic flows, rubbish collection, approval of building permits and other such legislatively mandated requirements cannot be taken lightly and is an indictment not only on the municipal councils but also the Local Government Ministry as well as ancillary Government entities such as the Department of Environment.
- (iv) Certain municipalities are bloated and revenue for Capital Works is often absorbed by operating costs such as staff salaries and other entitlements.
- (v) Inefficient and ineffective in service delivery.
- (vi) Failure to collect rates as the major source of income for capital development. Uncollected Outstanding Rates to Suva City Council as at 30/11/08 was \$15,262,685.04.

3. MEETINGS OF THE COUNCIL

There were no meetings in January and February. Meetings of the Council and Standing Committees actually commenced from March 2009 till December, 2009, as follows:-

Council	Ordinary	..	..	..	..	..	10
	Special	..	..	..	..	..	2
	Emergency	..	..	..	..	..	4
Committees	Traffic & Public Transport	..	..	..	..	..	10
	Infrastructure & Works	..	..	..	..	..	10
	Town Planning & Subdivision of Lands	..	..	..	..	..	10
	Health	..	..	..	..	..	10
	Human Resources & Industrial Relation	..	..	..	..	..	10
	Finance	..	..	..	..	..	10
	Audit	..	..	..	..	..	9
	Market	..	..	..	..	..	10
	Tender	..	..	..	..	..	4
	Strategic Planning & Major Projects	..	..	..	..	..	-
	Performance Monitoring	..	..	..	..	..	-
Ad hoc Committees							
	Opening and evaluation of written offers received for LMSUVA/FE294	..	..	..	..	..	1
	Cruiseline Taskforce	..	..	..	..	..	2
	Steering Committee on proposed extension to Civic Centre Balcony	..	..	..	..	..	1

4. PRINCIPAL OFFICERS OF THE COUNCIL

At the end of 2009, the Management Officers of Council were -

- Ratu Ilitomasi Verenakadavu, Chief Executive Officer
- Mr. Eroni Ratukalou, Director Administration & Operation
- Mr. Nacanieli Bulivou Kotoiwasawasa, Director Health Services
- Mr. Jagdish Singh, Director Engineering Services
- Mr. Apaitia Veigo, Director Finance
- Ms. Asenaca Nawaqalevu, City Planner
- Ms. Setavana Saumatua, City Lawyer

5. CIVIC RECEPTIONS

Civic Receptions during the year were given for the following:-

- Suva Municipal Market Re-opening Ceremony (after replacement of asbestos roofing)
- Farewell for the Management and Staff of the CLGF Commonwealth Local Government Forum when vacating the office space use in the Civic Administration Building
- Launch of Digicel Uro Kiosk at the Suva Municipal Market

- Miss Hibiscus/Miss Charity Contestants 2009
- Special Administrators, CEOs and Officials of the Ministry of Local Government, Urban Development, Housing & Environment on the occasion of their first consultative meeting, held in the Council Chambers

In addition, other noteworthy dignitaries who called on the Special Administrator and signed the Visitors' Book were:-

27/2/09	Mr. Satish Parshotam & Mr. Subash Parshotam, Mid City Owners, Suva Mr. Vijay Krishnan, 30 Reki Street, Suva
18/3/09	Mr. & Mrs. Afzal Khan, Digicel Uro Fiji Mr. Umesh Chand, Modern Aluminium, Suva, Fiji Mr. Steve Chand, Skaffworks, Suva Senior Superintendent of Police Uraia Torau, Officer In Charge Totogo, Suva Inspector Tomasi Lotawa, Assistant Officer In Charge Totogo, Suva Senior Constable Kami Nasoroqa, Market Police Post, Suva
2/4/09	Mr. Vijay Chand, JP, Special Administrator Labasa/Savusavu Town Councils Mr. Dharmendra Lal, JP, CEO, Savusavu Town Councils Mr. Jitendra Prasad, CEO, Labasa Town Council
21/4/09	Mr. Karsanji N. Bhindi, Mr. Vinod K. Bhindi, Bhindi Brothers, USA Mr. Pita Nacuva, Suva Mr. Sashi K. Dhanji, K. Bhindi Brothers, Suva,
22/4/09	Mr. S.M.N. Deen, Navosai, Nadi Mr. Chengaiya Naidu, Nasinu
24/4/09	Mr. Scott Smith, Brighton City Council, Tasmania, South Australia Ms. Pamela Strong, Brighton City Council, Tasmania, South Australia Ms. Betty Stapnell, Brighton City Council, Tasmania, South Australia Mr. Raktresh Kumar, Advisory Councillor, Suva
6/5/09	Mr. S.M. Bidesi, JP, 255 Waimanu Road, Suva Mr. Peter Bidesi, 278 Princess Road, Suva
12/5/09	Justice Devendra Pathik, 21 Petrie Road, Tamavua Former Suva City Councillor 1963-1972 Mr. Azmat Khan, Secretary, Fiji Local Government Association, Suva
25/5/09	Mr. Bal Govinda, 38 Belo Street, Samabula Mr. Ashok K. Balgovind, Architect, Suva
8/6/09	Mr. Paul Yee, Executive Chairman, Fiji Sports Council Mr. Rupeni Silimaibau, Mr. Tevita Tuimabualau, Fiji Sports Council Board Members, Mr. Shaukat Ali, Higher Education Commission, Suva
7/7/09	Mr. Narayan Singh Niranjana, Former Suva City Councillor Mr. Ajit Singh, owner and CEO of Tacirua Transport Company Limited, Suva. Mr. Nitish Niranjana, CEO Niranjans Autoport, Grantham Road, Suva
9/7/09	ACP Isikeli Vuniwaqa, Fiji Police HQs, Suva Senior Superintendent of Police Mahesh K. Mishra, Fiji Police HQs, Suva
3/8/09	Mr. Takeshi Tanabe, Deputy Head of Mission, Japanese Embassy, Suva
25/11/09	Mr. Aisea Tuidraki, Special Administrator, Nadi/Sigatoka Town Councils Mr. Azmat Khan, Secretary, Fiji Local Government Association Ms. Premila Chandra, Acting CEO, Nadi Town Council Mr. Tulsi Ram, CEO, Ba Town Council Mr. Suliano Jese, SFFCO Parliament Mr. Awash Prasad, Munro Leys & Company, Pacific House, Suva Mr. Bruce Davidson, Noosa Honds, Australia
27/11/09	Mr. Arun Prasad, Special Administrator, Ba Town Council Mrs. Jasuman Khan, CEO, Tavua Town Council
27/11/09	Mr. Sailosi V. Qalilawa, CEO, Levuka Town Council Ratu Napolioni Masirewa, Special Administrator for Nausori and Levuka Mr. Nilay Singh, Treasurer, Nausori Town Council

11/12/09 Mr. Vijay Chand, JP., Special Administrator, Labasa/Savusavu Town Council  
Mr. Pusp Raj, JP., CEO, Lautoka City Council  
Mr. Ramesh Patel of R. Patel Lawyers Company, Suva;  
Mr. Arun Patel, P.D. Patel & Company, Suva

## **B. FINANCE DEPARTMENT**

### **6. Roles and Responsibilities**

The Finance Department assists Council in achieving its goals and objectives through the following:-

#### Rates Section

- Maximum collection of all City Rates including current rates and arrears of rates
- Maintain an accurate ratepayer's database

#### Business License Section

- Ensure issue business licenses after all compliance issues are fulfilled
- maintain accurate business license database
- Ensure businesses operating in Council boundary have valid business licenses

#### Parking Meter & Towing Section

- Ensure free flow of traffic within the Central Business District (CBD)
- Issue of Land Transport Authority's Infringement Notices to offending motorists
- Collect monthly income from Car Park Tenants in Suva Areas

#### Revenue Section

- Bill and collect revenue from rented properties and Council Reserves
- Maintain Council's Bank Accounts
- Responsibility for Cashier

#### Treasury Section

- Provides timely, accurate and accessible financial information to Management for sound financial business consideration and decision making
- Provides financial information on capital investments for physical infrastructure
- Provides financial information to support financial decisions on development initiatives that will assist Council in creating an environment to generate and maximize economic development opportunities

#### Expenditure Section

- Reconcile and payment of creditors accounts within 30 days
- Reconcile loan accounts
- Timely lodgment of VAT returns
- Timely payment of loans

#### Information Technology Section

- Ensures business continuity through daily backups
- Provide reliable information technology infrastructure through proper support and management of all hardware and software requirements
- Responsible for developing and updating Council Website

7. Staffing

Finance Department has approximately 35 staff, out of which, 15 are with the Parking Meter and Towing Section and 10 in the Rates Section.

8. Rates Collection Strategy

Rates Taskforce concentrated fully on rates collection and arrears recovery strategy through – regular follow ups, door-to-door inspections, publicizing defaulting ratepayers' names in the newspapers; legal actions, placing charges, Data Bureau Services engaged for recoveries.

9. Rates Collected VEP

• Current rates	..	..	\$9,486,565
• Arrears of rates	..	..	\$2,417,711
• Total	..	..	\$11,904,276

10. Highlights

- Approval of the Ministry of Local Government, Urban Development, Housing & Environment was sought for a loan of F\$3.4 million to finance Capital works and purchase of vehicles, plant and machinery
- Sick Leave Bonus was paid to all Established Staff and Unestablished Staff on 11<sup>th</sup> December, 2009
- Car Park Monetary Contribution as at 31<sup>st</sup> December 2009 amounted to \$503,921.67
- In March 2009 the Director Finance and Director Engineering Services were invited to attend a function hosted by Micro Wise Australia Pty Limited, the commercial company of Brighton Council. This invitation was to mark Micro Wise's first international sale of its local government management software called Property Wise. Suva City Council purchased the software to accommodate revenue receipting. Brighton City Council operates in a similar way to Suva City Council and uses the same Accounting Navision software as well. It was in this connection both the Suva City Council and Brighton City Council formalized the Sister Cities Relationship and a MoU was signed between the two Municipalities to this effect.
- The Special Administrator, Mr. Vijendra Prakash, represented the Council at the CITYNET Congress held in Yokohama, Japan, from 9<sup>th</sup> to 11<sup>th</sup> September, 2009
- The Special Administrator, Mr. Vijendra Prakash, represented the Council at the Fiji Tourism Forum held at the Fiji Golf Resort & Spa, Denarau on 14<sup>th</sup> August, 2009
- The Samabula Depot requested for an increase in the petty cash float from \$1,000 to \$1,500. Petty cash imprest of \$4,200 was distributed amongst Head Office (\$3,000), Library (\$200), Samabula Depot (\$1,000). Petty cash caters for small miscellaneous purchases below \$100. Petty cash imprest was accordingly increased to \$4,700.00
- In an effort to clean up rates database in the system, the Rates Section worked vigorously by gathering information from site visits, Title Office and the Lands Department Valuation Office to update ratepayers' records. This took a lot of time and tireless efforts of Rates Staff. In this exercise, certain discrepancies were rectified. Rates assessments which were exempted and others subdivided showing arrears in the ratepayers database records were settled and a journal amounting to \$792,144.50 was passed to correct rates owed by properties.

- In November 2009, Council approved its Annual Recurrent Budget for 2010. The highlight of the budget was the collection of revenue in a timely and effective manner and to control the expenditure effectively.

11. General

The Financial Statements for the Year Ended 31 December 2009 together with explanatory notes are included as Appendices to this report.

**C. ADMINISTRATION & OPERATIONS DEPARTMENT**

Human Resources Section

12. Workforce

As at December, 2009, Suva City Council had a total workforce of 447, made up of 177 salaried staff and 270 waged staff.

13. Deaths

Council recorded with much sadness the deaths of 3 employees during the year.

14. Staffing

During the year, 11 staff were promoted, 10 resigned, 36 on Acting Appointments, 1 terminated and 22 new recruits engaged.

15. Industrial Relations

(a) Suva City Council Staff Association

The Association reported 7 trade dispute cases to the Ministry of Labour and a marked reduction compared to previous years and this was reflective of cordial relationship between Council and the Association.

(b) National Union of Municipal Workers

The Union reported 3 trade dispute cases to the Ministry of Labour and a significant reduction compared to previous years thus reflective of good relationship between the Council and the Union.

16. Training

Council did not have a Training Officer during February-August and it also did not have a Human Resources Manager for the whole year. The Training/Employees Relation Officer handled all training matters.

- 10 In-house training courses conducted
- Sponsored staff attended 74 training programs
- Council paid \$65,883.49 as levy and TPAF reimbursed \$16,470.87 under the Grant Claim for training undertaken in 2008
- 153 employees attended OHS Training Programs in Safety, Health and Hygiene
- 
-

17. Performance Management System PMS

Series of training workshops were conducted for the Heads of Departments, Managers, Supervisors to enable them better understand the PMS concept. This concept was expected to be in place and used from 2010.

18. Fiji Business Excellence Award

Through the initiative of the National Training & Productivity Centre, the first Fiji Business Excellence Award process was conducted where organizations that have applied for recognition were presented with their awards. Council won this first FBEA in 2009 in recognition of service delivery excellence.

19. Sports and Social

The Sports & Social Club organized a number of events including 'walk-to-fit activities which became popular amongst the employees.

20. Fair Rents

As in the past, the Fair Rents Officer for the City of Suva, the Human Resources Manager, continued to receive applications from Landlords and Tenants for the determination of Fair Rentals. Some were referred to the Lands Department Valuation Section while others dealt in-house by the Engineering Services Department and the Health Services Department.

Revenue Centers21. Library Services

Opening Hours:-

Mondays to Fridays from 9.30 am to 6.00 pm

Saturdays from 9.00 am to 1.00 pm

Library closes on Sundays and Public Holidays

Everyone is welcomed to utilize the Library and take advantage of services from circulation, information, reference, inter-library loan and photo-copying/printing/laminating.

The collection in the Library caters for all age groups and are made up of fiction and non-fiction books, reference books, paperbacks and folios/magazines/newspapers. Books in the Fijian and Hindi Vernaculars are also available. A small collection of DVDs and musical CDs are available for internal use only.

Membership

Deposits \$22.00 for adults and visitors; \$11.00 for students and \$5.50 for children.

Total number of memberships for 2009 was 418.

Loan Statistics

Adults circulation 6,288; Children circulation 6,765. Total circulation 13,053 books loaned during the year. Revenue collected amounted \$10,691.55. Advertisements were placed for book donations from the community and friends of the Library. A good response was received.

Activities/Events

The National Library Week was celebrated in the Library. Other activities held during the year included the Children's Drawing Competition and Cancer Talks.

Information Desk

The European Union has an information desk in the Library.

Community Display Space

A community display space is also available for hire.

22. Olympic Swimming Pool

The Pool was closed for major repairs, maintenance and renovation by Messrs Gunac Fiji Limited. The Company was awarded the Tender for this project. Work was projected to complete by April 2010. A new filter was bought to replace the existing plant that became irreparable because it had outlived its useful economical life. The only revenue from this cost centre came from the tenancy of the Kiosk in the Pool which was \$4,320.00.

23. Suva Municipal Market

The farmers' market, the largest in Fiji, continued to supply a wide variety of vegetables, root crops, fruits, seafood, dry goods, meat and other primary produce. Revenue derived from the Market and its precincts was \$1,326,694.24

24. Suva Bus Station

The Bus Station is located between Rodwell Road and Harris Road in the Central Business District close to the Suva Municipal Market. More than 75,000 commuters use the Suva Bus Station on a daily basis. Strict measures were implemented to control the movement of buses to avoid congestions.

Infringement Notices were served on those drivers who breached the Suva (Bus Station) By-Laws and the Traffic Act. Revenue derived was \$303,698.00 which included revenue from advertising on billboards in this area.

25. Curio & Handicraft Centre

This is a market place for tourists coming to Suva to view and buy artifacts, ornaments and handicrafts. This market competes with other outlets in the City. It has been planned to convert a part of the building into small commercial outlets to generate more revenue. Revenue derived from here in the year was \$167,825.13 which included takings from the 5 car park floors upstairs.

26. Mini Markets

Revenue derived from the Mini Markets at Nabua, Flagstaff and Jerusalem Road was \$42,647.04.

27. Tenancy of the Civic Tower Building

Out of the 8 floors of office space use, Level 5 has been leased to the Public Service Commission, Level 6 to Investments Fiji (formerly known as the Fiji Islands Trade & Investment Board), while Levels 7 and 8 were let out to Price Waterhouse Coopers on long term basis.

Revenue derived was \$800,690.52 VEP.

29. Tenancy of the Civic House

The six floors of office space use were let out to the Public Service Commission, Wakaya Island Hotel Company and the Fiji Audio Visual Company.

Revenue derived was \$601,697.59 VEP.

30. Tenancy of the Civic Centre (NTH) Annex

Revenue derived was \$95,239.25

31. Tenancy of the Victoria Memorial Hall (also known as the Old Town Hall)

Five tenants occupied this building being 3 restaurants, 1 hair salon, 1 office space use occupied by Green Peace. Revenue derived was \$169,705.58

32. Hire of the Upper and Lower Auditoriums

Revenue derived from hire of the Lower Hall was \$68,416.39 and the Upper Auditorium \$130,786.52

33. Tenancy of Scotts Lane

This space has been leased to Courts Homecentres. Revenue derived was \$42,275.88

34. Tenancies of Kiosks

Albert Park Kiosk derived \$5,333.33; Olympic Pool Kiosk derived \$1,800.00; Civic Centre Canteen (Joji's) derived \$12,000.00 and Kiosks at the Bus Stand derived \$33,201.78.

35. Tenancy of Car Parks

Revenue derived from daily and monthly tenancies of all Car Parks was \$101,895.01

36. Use of Reserves

Revenue derived from use of reserves was \$37,095.02

**D. HEALTH SERVICES DEPARTMENT**37. Responsibilities

- Promoting and enforcing a safe, healthy and clean physical environment
- Enforcing Public Health Act, Building Regulations, Litter Decree, Food Safety Act and other related Legislations
- Promoting Sustainable Development
- Controlling Pollution

- Promoting Occupational Health and Safety
- Promoting Health Awareness
- Managing Solid Wastes Generated in the City
- Prosecuting offenders against any related Laws
- Promoting Good Governance
- Preventing spread of any communicable disease
- Promoting healthy living to prevent non-communicable diseases

Commitment to building sustainable City was evident in major spending on reducing pollution, managing solid wastes, food safety and preserving the natural environment.

#### CONTRIBUTION TO A SUSTAINABLE SUVA CITY

Putting the right process and initiatives in place to maintain and enhance the quality of life for people.

A large portion of our expenses and effort was diverted to cleaning initiatives and improvements to public drains including education and awareness programs in restaurants on food safety, sanitation in community and informal settlements.

#### INSPECTIONS

Periodic inspections were carried out and relevant remedial actions taken to abate the environmental health issues. All complaints were attended to and actions taken to rectify the public health nuisances. Building Applications were processed and approved upon compliance with health requirements. Completion Certificates were issued upon compliance with works completed as per approved plans. Deteriorated and expired food items were condemned, removed and disposed of at the Landfill.

#### 38. SUMMARY OF HEALTH INSPECTIONS

TYPES OF PREMISES INSPECTED	INSPECTIONS	REINSPECTIONS	TOTAL
Dwelling House/Residential flats	1,067	302	1,369
Investigation of complaints and nuisances	449	1,189	1,638
Hotels, Private Hotels, Boarding Houses	138	34	172
Restaurants and Refreshment Bars	719	596	1,315
Butcher Shops	79	55	134
Bake Houses	125	73	198
Inspections of Supermarkets	134	9	143
Laundries	16	6	22
Kava Pounding	8	6	14
Food Kitchens	7	8	15
Food Factories	7	1	8
Manufacturing Factories	3	2	5
Hairdressing and Chiropodists	247	136	383
Ice Cream Factories	13	7	20
Liquor Retail Outlets/Off Licenses	6	0	6
Taverns	5	2	7
Night Clubs	45	22	67
Food Shops and Food Stores	85	23	108
Fish Processing Factories	0	4	4
Water Bottling Factories	2	3	5

Factories and Workshops	32	11	43
Food Vehicles and Hand Carts	40	8	48
Food Caravans	0	1	1
Hawkers for Licenses	79	65	144
Illegal Hawkers	5	0	5
Municipal Market and Mini Markets	4	0	4
Vacant Lots and Sections	718	300	1,018
Bottle Shops	3	1	4
Garbage Pans and Public Litter Bins	76	12	88
Milk Process and Butter Factories	2	4	6
Sanitary Drains and Street Drains	18	18	36
Parks and Recreation Spaces	6	1	7
Premises Inspected for Business Licenses	21	3	24
Schools and Kindergartens	3	12	15
Public Conveniences	1	1	2
PWD Sewer Manholes and Pump Station Sewer Overflows	32	43	75
Applications for New Buildings/Repairs/Inspection of Sites	600	0	600
Inspection of Buildings for Completion Certificates	150	0	150
Applications for Over-Developments	41	40	81
Buildings Inspected for Issue of Closing Orders	1	0	1
Alleyways, Car Parks and Access Ways	248	1	249
Inspections of Common Dumping Spots	97	38	135
Inspections of Derelict Vehicles	1	0	1
Commercial Premises and Offices (Others)	435	76	511
School Canteens	3	0	3
Surveys/Inspections of BBQ Vendors	16	0	16
Leaking Water Mains referred to Public Works Department	1	1	2
Food Processing	1	0	1
Aerated Water Factories	1	1	2
Private Clubs	9	6	15
Theatres	9	2	11
Temporary Food Stalls during Sporting Events	77	196	273
Typhoid Investigations	7	3	10
Food Vendors from Unapproved Sites	9	22	31
Inspections of Suva Bus Stand	2	3	5
Inspections of Waste Water Disposal from Augustus Street	10	0	10
Fish Markets	2	0	2
Applications of Temporary Occupancy	1	0	1
Distribution and Awareness of Green Wastes Collection and Proper Garbage Disposal Methods	347	16	363
Total	6,263	3,363	9,626

## 39. SUMMARY OF SANITARY IMPROVEMENTS ETC (ALL TYPES OF PREMISES)

SUMMARY OF IMPROVEMENTS	ORDERED	COMPLETED	TOTAL
Repairing of Buildings	8	2	10
Repairing/Cleansing of Fly Proofing Privies	1	1	2
Removal of Accumulation of Refuse (Others)	162	143	305
Removal of Unauthorized Structure	2	0	2
Repairs/Improvements to Hotels, Private Hotels, Boarding	12	16	28

Houses			
Repairs/Improvements to Restaurants & Refreshment Bars	204	290	494
Repairs/Improvements to Ice Cream Factories	3	2	5
Repairs/Improvements to Butcher Shops	19	30	49
Repairs/Improvements to Supermarkets	3	5	8
Repairs/Improvements to Bake House	31	55	86
Cease Operating Bake House without Health Permits	5	1	6
Repairs/Improvements to Food Factories	6	0	6
Repairs/Improvements to Factories and Workshops	0	9	9
Repairs/Improvements to Fish Processing Factories	0	1	1
Repairs/Improvements to Drinking Water Bottling Factory	0	2	2
Repairs/Improvements to Laundries	8	7	15
Repairs/Improvements – Hairdressers & Chiropodists	64	64	128
Cease Illegal Operation of Hairdressers and Chiropodists	9	2	11
Repairs/Improvements to Night Clubs	15	16	31
Clearing of Weeds and Long Grass	153	105	258
Renewal/Provision/Use of Proper Garbage Pans	149	101	250
Abatement of Nuisance from Sewer Overflow	42	43	85
Repairs/Improvements to Septic Tanks	24	7	31
Cease Illegal Operation of Refreshment Bars	29	6	35
Cease Illegal Operations/Sale of Food	14	10	24
Cease Illegal Hawking	32	4	36
Improvements to Food Processing Factories	0	1	1
Repairs/Improvements to Food Kitchens	2	7	9
Cleansing/Improvements to Drains	43	31	74
Repairs/Improvements to Food Vehicles and Carts	16	7	23
Abatement of Nuisances from Defective Septic Tanks	2	0	2
Repairs/Improvements to Private Easement Drains	4	0	4
Repairs/Improvements to Waste Water Drains	33	19	52
Abatement of Nuisance from keeping of Animals	6	8	14
Accumulation of Refuse Referred to Contractor for removal	4	4	8
Cease BBQ operations not approved by Suva City Council	1	0	1
Reconnection of Water Supply	2	1	3
Repairs/Improvements to Kava Pounding	2	4	6
Repairs/Improvements to Taverns	2	1	3
Repairs/Improvements to Food Shop, Food Stores and Green Grocers	2	2	4
Repairs to leaking Taps	1	1	2
Abatement of Nuisance from Poultry	11	9	20
Leaking Water Mains referred to Public Works Department	1	1	2
Hawking without Valid License	1	1	2
Abatement of Nuisance from Dog Nuisance	1	0	1
Public/Street Drains referred to ESD for Maintenance	5	2	7
Abatement of Mosquito Breeding	36	37	73
Abatement of Dust Nuisance	2	1	3
Repairs/Cleansing/Improvements to Privies	2	0	2
Notice of Closing Orders	2	2	4
Closing Orders	1	0	1
Cease Operation of Welding Works	1	0	1
Cease Burning of Refuse	3	3	6
Repairs/Improvements to Water Closet Compartment Exhaust System	1	0	1
Repairs/Improvements to Municipal Market, Mini Markets	2	0	2
Repairs/Improvements to Schools and Kindergartens	0	1	1
Abatement of Oil Discharge	2	1	3
Improvements to Food Shops	2	2	4

Repairs/Improvements to Schools and Kindergartens	0	1	1
Repairs/Cleansing/Improvements to Private Club Houses	7	7	14
Repairing/Improvements to Milk Processing and Butter Factories	3	2	5
Improvements to Temporary Food Stalls	7	7	14
Repairs to Fire Hydrant Leakages	1	0	1
Repairs/Cleansing/Improvements to Defective Soil Pipes	3	3	6
Repairing/Cleansing/Improvements to Liquor Bottle Shop	1	1	2
Total	1,210	1,089	2,299

40. WRITTEN NOTICES SERVED

Actions taken for the abatement of insanitary conditions detected:-

A. Total Number of Written Notices Served	
(i) Intimation Notice	180
(ii) Statutory Notice	274
(iii) Final Letters	264
Total	<u>718</u>
B. Number of Summons Served	1
C. Number of Requirement Letters Served	9
D. Closing Order	1
E. Notice of Closing Orders	<u>2</u>
Total	<u>13</u>

41. BUILDINGS

Number of Applications for New Buildings, Repairs, Inspections	600
Number of Inspections of Buildings for Completion Certificates	<u>150</u>
Total	<u>750</u>

42. MOSQUITO LARVAL SURVEY REPORT

Total number of premises surveyed	228
Total number of samples collected	198

43. GENERAL COMPLAINTS

Total number of complaints received and attended to	588
Total number of complaints attended to and complied	396 (67%)
Total number of complaints attended to but pending	192 (33%)

44. DOG CONTROL

There was no report on Dog Control in 2008, however,

Number of dogs trapped	31
Number of cats trapped	2
Number of puppies trapped	<u>0</u>
Total	<u>33</u>

45. PROSECUTIONS – PUBLIC HEALTH CASES

Nature of Offences	Cases	Fines \$	Costs \$
Conducting business without valid Health Permit	71	4,261	900
Failed to maintain the refreshment bars in satisfactory conditions	4	550	53.75
Failed to comply with Notices requiring abatement of nuisances	12	60	300
Failed to comply with Notices of Closing Order	3	104	60
Failed to comply with Notices	8	0	0
Keeping Animals in the City without permission from Local Authority	1	38	20
Contravened Public Health Act	13	365	500
Total	112	\$5,378.00	\$1,833.75

Summary

Total Number of Court Cases = 112 Cases

Total Revenue:-

Litter Cases \$	Public Health Cases \$
0	5,378.00
0	1,833.75
0	\$7,211.75

Fines and Costs Total \$7,211.75

46. CONDEMNATION OF FOOD

No.	Items	Quantities (Kg)
1	Tomato Paste	15,770
4	Cadbury Chocolates	0.5
5	Golden Circle Fruit Jam	0.5
6	Freezer Food (MHCC)	2,570
	Total	18,341

47. CLEAN UP CAMPAIGNS SUMMARY

Wards	Number of Heaps of Garden Rubbish			Number of Truck Loads		
	2007	2008	2009	2007	2008	2009
Suva Ward	499	588	228	53	85	18
Muanikau Ward	472	607	546	45	82	27
Samabula Ward	559	591	646	50	96	31
Tamavua Ward	619	1,087	771	68	113	34
Totals	2,149	2,873	2,191	216	376	110

48. SUMMARY OF WASTE COMPOSITION COLLECTED WITHIN SUVA CITY

Indicators	2007 Jan-Dec (Tons)	2007 Truck Loads	2008 Jan-Dec (Tons)	2008 Truck Loads	2009 Jan-Dec (Tons)	2009 Truck Loads
Household Garbage	11,614.85	2,808	11,860.21	2,867	11,847.37	2,862
Green Wastes	7,305.88	3,587	4,078.39	2,002	5,212.56	1,259
Mixed Refuse & General Rubbish	3,746.98	1,894	4,013.79	2,028	4,187.22	1,011
Total	22,667.71	8,289	19,952.39	6,897	21,247.15	5,132
Clean Up Campaign					296.87	71

49. SUMMARY OF GENERAL CLEANING AS CONTRACTED OUT

Indicators	2008 \$	2009 \$
Grass Cutting Contracts	1,171,865	891,047
Refuse Collection Contracts	378,800	523,313
Total	1,550,665	1,414,360
Penalty Deductions for 2009 = \$36,878.92		

50. SPECIAL PREMISES WITH HEALTH PERMITS AND LIQUOR LICENSES

No.	Types of Premises	Number
1	Boarding Houses and Private Hotels	3
2	Hotel	1
3	Restaurants	8
4	Night Clubs	3
5	Supermarkets	3
6	Others (Taverns), etc.,	2
7	Breweries	-
	Total	20

A. Special Premises with Health Permits but without Liquor Licenses

No.	Premises Type	Number
1	Restaurants and Refreshment Bars	182
	Total	182

51. REVENUEA. Revenue from Emptying of Septic Tanks/Gully Emptier Services

- Within the City	\$6,859.43
- Outside the City	Nil
- Total	\$6,859.43

B. Revenue from Public Conveniences

- Suva Municipal Market	\$35,039.45
- Ratu Sukuna Park	\$9,336.35
- Total	\$44,375.80

C. Comparison of Revenue during 2007 and 2009

Revenue Source	2007 \$ (VEP)	2008 \$ (VEP)	2009 \$ (VEP)
Gully Emptier Services:	10,130.57	10,130.57	6,859.43
- Within and Outside of City Area			
Public Conveniences	33,280.58	44,389.06	44,375.80
- Suva Market			
- Ratu Sukuna Park			
Dumping Fees and Washing Fees	15,797.12	Nil	Nil
Total	59,208.27	54,519.63	51,235.23

52. HEALTH EDUCATION UNITPublic Awareness Programs

Conducted house-to-house visits for proper disposal of households garbage.

Also conducted an Awareness Exercise on the "Garden Refuse Collection Schedules" and also distributed Flyers in public places within the Suva City Boundary.

53. House to house Visits

No.	Locations	Months	# Schedules Distributed
1	Tamavua South Sector	January	97
2	Grantham Road	February	118
3	Munda Lane	February	23
4	Torokina Lane	February	25
5	Along Cunningham Road	February	105
6	Laucala Bay Road	March	150
7	Rewa Street	March	205
8	Along Cunningham Road	March	105
Total			828

Events and Activities Coordinated –

1. Public Awareness of Keep Suva Clean Campaigns - advertised in ¼ page in the Fiji Times and Fiji Sun on 4<sup>th</sup> and 11<sup>th</sup> April; also three radio announcements made in both languages on the same dates. Interview and Radio Talkback Programs on 15<sup>th</sup> April.
2. Public Awareness of Clean Up Programs conducted on 18<sup>th</sup> April at the Edinburgh Drive foreshore and along the shoreline from Suva Point to the Suva Bowling Club.
3. Environment Day Public Tree Planting Program on 5<sup>th</sup> June along Queen Elizabeth Drive Foreshore at Suzuki Park, Veiuto.
4. Public Litter Awareness Program (PA System used) on –
  - 5<sup>th</sup> and 8<sup>th</sup> June along the open recreational spaces on Waimanu Road, Edinburgh Drive, Princess Road and Ono Street;
  - 8<sup>th</sup>, 9<sup>th</sup> and 10<sup>th</sup> June along the recreational area on Queen Elizabeth Drive
  - 26<sup>th</sup> June along Queen Elizabeth Drive from Suva Bowling Club
  - 25<sup>th</sup> July along Queen Elizabeth Drive from Suva Bowling Club to FIT Maritime Studies at Suva Point
  - 24<sup>th</sup> to 28<sup>th</sup> August along Rodwell Road, Scott Street, Victoria Parade up to FIT Maritime Studies at Suva Point
5. Public Launching of the Mechanical Street Sweeper at Lower Auditorium
6. Public Anti-Litter Signboards erected at Extension Street and Le Hunt Street

7. Television Video Clips of New Green Wastes Collection Policy for Proper Garbage Disposal Methods appeared from 21<sup>st</sup> to 30<sup>th</sup> August
8. Advertisements and Public Notices placed on 22<sup>nd</sup>, 23<sup>rd</sup>, 29<sup>th</sup> and 30<sup>th</sup> August to publish the Suva Garbage Disposal By-Law 2009
9. Public Anti-Litter Awareness Campaign used as the theme for the SCC Float in the Hibiscus Festival Grand Parade of Floats on 29<sup>th</sup> August
10. Keep Suva Clean Campaign advertisements and notices published 26<sup>th</sup>, 27<sup>th</sup> September and 3<sup>rd</sup>, 4<sup>th</sup> October.
11. Media Awareness conducted in the Council Chambers on 24<sup>th</sup> October.
12. Public Clean Up of Thurston Gardens on 24<sup>th</sup> October.

54. Community Awareness Outreach Programs – Meetings on Public Anti-Litter Awareness conducted -

Community Groups	Date	Time	Venues
Fletcher Road Neighbourhood Watch Committee	5 <sup>th</sup> Nov	7pm	Shiri Ram Krishna Mandir, Kaunitoni Street, Vatuwaqa
Munda Lane Community & Nabua Communal & Tenant Association	25 <sup>th</sup> Nov	7pm	Apenisa Soro's residence at Lot 35, Munda Lane, Nabua
Raiwasa Neighbourhood Watch Zone Committee	25 <sup>th</sup> Nov	7pm	21 Park Road
Fletcher Road Neighbourhood Watch Committee	1 <sup>st</sup> Oct	7pm	Shiri Ram Krishna Mandir, Kaunitoni Street, Vatuwaqa
Tamavua Settlement	7 <sup>th</sup> Oct	7pm	Fiji School of Medicine, Tamavua
Komave Neighbourhood Watch Committee	15 <sup>th</sup> Oct	7pm	Nabua Sanatan Primary School, Nabua
Raj Moti Lal Street Community	29 <sup>th</sup> Oct	7pm	Raj Moti Lal Community Hall, Raiwai
Fletcher Road Neighbourhood Watch Committee	6 <sup>th</sup> Aug	7pm	Shiri Ram Krishna Mandir, Kaunitoni Street
Raiwasa Neighbourhood Watch	26 <sup>th</sup> Aug	7pm	2 Bidesi Place, Raiwasa
Fletcher Road Neighbourhood Watch Committee	2 <sup>nd</sup> July	7.30 pm	Shiri Ram Krishna Mandir, Kaunitoni Street, Vatuwaqa
Raiwasa Neighbourhood Watch	29 <sup>th</sup> July	7pm	373 Grantham Road, Raiwasa
Vuiyasawa Park Residents Assoc	31 <sup>st</sup> July	7pm	Raiwaga Catholic Parish Hall
Fletcher Road Neighbourhood Watch Zone 1 Committee	4 <sup>th</sup> June	7pm	Shiri Ram Krishna Mandir, Kaunitoni Street, Vatuwaqa
Raiwasa Neighbourhood Watch Zone Committee	24 <sup>th</sup> June	7.30 pm	21 Bidesi Place
Derrick Street Youth Group	7 <sup>th</sup> May	11 am	Corner Bryce Street and Avon Street, Raiwaga
Fletcher Road Neighbourhood Watch Zone 1 Committee	7 <sup>th</sup> May	7pm	274 Fletcher Road, Vatuwaqa
Komave Neighbourhood and Recreation Committee	8 <sup>th</sup> May	7pm	Nabua Sanatan Primary School Nabua
Fletcher Road Neighbourhood Watch Zone 1 Committee	8 <sup>th</sup> April	7pm	270 Fletcher Road, Vatuwaqa
Nanuku Crime Prevention and Environment of Health Committee	15 <sup>th</sup> April	7.30 am	Nanuku Squatter Settlement Vatuwaqa
Komave Recreation Committee	13 <sup>th</sup> March	7pm	Komave Settlement, off Nabua Street
Raiwasa Neighbourhood Watch Zone	31 <sup>st</sup> March	7.30 pm	17 Park Road, Raiwasa

Vunidakua Settlement	13 <sup>th</sup> Feb	7.30 pm	Cunningham Road
Bayview Height Concerned Group	19 <sup>th</sup> Feb	7.30 pm	59 Sawau Road
Raiwasa Neighbourhood Watch Zone Committee	24 <sup>th</sup> Feb	7.30 pm	17 Park Road, Raiwasa
Komave Recreation Committee	27 <sup>th</sup> Feb	7.30 pm	Sanatan Primary School, Komave Street, Nabua
Raiwasa Neighbourhood Watch Zone Committee	28 <sup>th</sup> Jan	7.30 pm	18 Namena Road, Raiwasa
Fletcher Road Neighbourhood Watch Committee	3 <sup>rd</sup> Dec	7pm	271 Fletcher Road, Vatuwaqa

55. The Health Education Unit also participated in special consultation meetings as follows:-

Organization & Issues	Date	Venue
Consumer Council of Fiji re: New Garbage Fees	3 <sup>rd</sup> Nov	SCC
International Volunteers Association re: Preparation towards joint launching of the Keep Suva (Foreshore & CBD) Clean Campaign and the International Volunteers Day Celebrations	Series of Meetings	SCC
Suva City Council re: Updates on above	Meetings	SCC
Land Traffic Authority/Japanese Overseas Cooperation Volunteers re: Carbon Monoxide Emission Project	9 <sup>th</sup> Oct	SCC
British High Commission re: Environment Activities in the City	16 <sup>th</sup> Oct	British High Commission
National Food and Nutrition Committee re: Possible Joint School Awareness Approach on Compost and Backyard Gardening	22 <sup>nd</sup> Aug	National Food & Nutrition Committee Office, Clarke Street
ECREA re: New Garbage Fees	22 <sup>nd</sup> Oct	ECREA Office, Ratu Sukuna Road, Suva
Fiji Sun, Fiji Broadcasting Corporation Ltd., Suva Retailers Association re: Preparation of the Suva CBD Clean Up Campaign Awareness Activities	Series of Meetings	SCC Chamber Foyer
Fiji Ports Corporation Limited, Green Steps, Suva City Council re: Preparation of the Suva Foreshore Clean Up Activities	Series of Meetings	SCC Chamber Foyer
National Food & Nutrition Committee re: Joint School Awareness Approach on Compost and Backyard Gardening	11 <sup>th</sup> August	National Food & Nutrition Committee Office, Clarke Street, Suva
Australia and New Zealand Banking Group Ltd. re: Future Partnership towards Public and Community Awareness Programs	25 <sup>th</sup> August	ANZ Bank
Fiji Television Limited re: Preparation towards Keep Suva Clean Campaign and Awareness Activities	Series of Meetings	Series of Meetings at Fiji TV
Mai TV Fiji Limited re: Preparation towards Keep Suva Clean Campaign and Awareness Activities	Series of Meetings	Series of Meetings
National Health Promotion Council, Ministry of Health re: updates on the Healthy City Concept and its Activities Health Promoting Work Place	9 <sup>th</sup> July	SCC premises
Fiji Ports Corporation Limited, Kaunikuila House, Flagstaff, Suva re: Preparation towards Keep Suva	Series of Meetings	FPCL Premises, Flagstaff

Foreshore Clean Campaign and Clean Up Activity		
Suva City Council re: OHS Workshop by Ministry of Labour officials	16 <sup>th</sup> July	Civic Centre
Fiji School of Medicine re: Students presentation on Community Profiling for Wailea, Nauluvatu and Valenimanumanu Settlements	11 <sup>th</sup> June	FSM Pacifika Campus, Extension Street, Suva
Fiji Ports Corporation Limited re: Queen Elizabeth Drive Litter Surveillance and Clean Up Program	22 <sup>nd</sup> June	Kaunikuila House, Flagstaff, Suva
National Centre for Health Promotion re: Health Promoting Work Place	25 <sup>th</sup> and 26 <sup>th</sup> June	NCHP Conference Room, Tamavua
National Centre for Health Promotion re: Health Promoting Work Place	2 <sup>nd</sup> and 3 <sup>rd</sup> April	NCHP Conference Room, Tamavua
National Centre for Health Promotion re: Health Promoting Towns and Cities	5 <sup>th</sup> April	NCHP Conference Room, Tamavua
National Food and Nutrition Committee re: Promotion for Backyard Gardening and Composting	5 <sup>th</sup> April	NFNC Head Quarters, Clarke Street, Suva
National Food and Nutrition Committee re: Possible Joint Health Awareness Program in the City	25 <sup>th</sup> April	SCC Training Room, Civic Centre, Suva
Consumer Council of Fiji re: New Garbage Fees and the six collections a week in the CBD compared to the 3 collections a week in other areas	15 <sup>th</sup> Dec	SCC HSD Office
International Volunteers Association re: Finalization of the Joint Launching of the Keep Suva Foreshore and CBD Clean Campaign and the International Volunteers Day Celebrations	Series of Meetings	UNDP JICA SCC Chamber

#### 56. Community Clean Up Campaigns

The following groups were involved in Voluntary Clean Ups around the City:-

- Munda Lane Residents Association
- Raj Moti Lal Residents Association
- Vuiyasawa Park Residents Association
- Raiwasa Neighbourhood Watch Committee
- Komave Neighbourhood Watch Committee
- Wailea Community and Fiji School of Medicine Year 3 Students
- Vatuwaqa Neighbourhood Watch Committee
- Sekoula Residents
- Suva Christian High School Students
- Pacific Youth Concern for Climate Change Network
- Vuiyasawa Park Residents Association
- Raiwasa Neighbourhood Watch Zone Committee
- Grantham Residents Association
- "Mahanaim" Seventh Day Adventists Church
- Youth Federation for World Peace
- South Pacific Travel
- Fiji Ports Corporation Limited
- Pacific Youth Climate Change Network
- Fiji Red Cross
- International Volunteers Association
- Fiji Sun Limited
- Fiji Broadcasting Corporation
- Green Steps
- Econesian Volunteer Group
- ANZ Bank

57. Special Premises Awareness Programs

Conducted Training on Restaurants Hygiene and OHS for the following Food Outlets:-

- Curry House, Raojibhai Patel Street, Suva
- Ashiyana, Victoria Memorial Hall, Victoria Parade, Suva
- Kajol's Spicy Curry House, old Metropole Building, Scott Street, Suva
- Shareen's Sweets and Snacks, Olympic Pool Kiosk, Suva
- Singh's Curry House, Gordon Street, Suva
- New Peking Restaurant, Victoria Parade, Suva
- East Court Restaurant, Victoria Parade, Suva
- Modern Time Restaurant, Carnavon Street, Suva
- Chez Wendy, FNPF Place, Victoria Parade, Suva
- Wonder Wok, FNPF Place, Victoria Parade, Suva
- ALi Restaurant, 281 Victoria Parade, Suva
- Zeng's Restaurant, Greig Street, Suva
- Century Café, Ellery Street, Suva
- Hare Krishna Vegetarian Restaurant, Laucala Bay Road, Suva
- Hare Krishna Vegetarian Restaurant, Cumming Street, Suva
- Hare Krishna Vegetarian Restaurant, Pratt Street, Suva
- Rosie Hearts, Mid-City, Cumming Street, Suva
- Delicacy Food House, Terry Walk, Suva
- Yen's Restaurant and Takeaways, Greig Street, Suva
- Shashi Rasoi Fast Food Takeaway, 88 Jerusalem Road, Suva
- Nabua Curry Corner, 500 Ratu Mara Road, Samabula
- Viti Fresh Supplies – Fast Food Restaurant, Jai Hanuman Road, Vatuwaqa, Suva
- Dozia Fast Food Takeaway, Karsanji Street, Vatuwaqa, Suva
- New World Supermarket – Fast Food Takeaway, Shalimar Street, Raiwasa
- Saabs Curry House, Lakeba Street, Samabula
- V Gopal Fast Food, Munia Street, Samabula
- Smart Bite Restaurant, Ratu Mara Road, Samabula
- Sonu's Takeaway, Ratu Mara Road
- Kajol's Spicy Curry House, Metropole Building, Scott Street, Suva
- Kajol's Spicy Curry House, Matua Street, Walu Bay, Suva
- Kajol's Spicy Curry House, Raojibhai Patel Street, Suva
- Singh's Curry House, Gordon Street, Suva
- Curry House, Raojibhai Patel Street, Suva
- Nandan's Takeaway, Waimanu Road – near CWM Hospital
- The Roti Shop, Laucala Bay Road – Multipurpose Court
- Fuel Café, Sport City Complex
- Albert Park Kiosk, Southern Cross Road, Suva
- The Best Roti Shop, Dolphins Plaza, Suva
- Village 6 Fast Food & Refreshment Bar, Thomson Street, Suva
- Muralidhar Vegetarian Restaurant, Harbour Centre
- R.K. Top Taste Restaurant, next to Falo Tyres, Foster Road, Walu Bay, Suva
- New World Supermarket – Food Court, Yatu Lau Arcade, Suva
- Lal's Takeaway & Fast Food, Ashok Transport Yard, Jai Ambaama Street, Vatuwaqa
- Kerans Takeaway, Viria Industrial Subdivision, Vatuwaqa, Suva
- Nando's, Regal Lane Branch, Suva
- Nando's, Laucala Bay Road, Suva
- Fast Food and Takeaway, corner Karsanji Street and Jai Hanuman Street, Vatuwaqa
- Reggies Fast Food, 201 Toorak Road, Suva
- Taj's Restaurant, corner Ackland Street and Viria Road, Vatuwaqa, Suva

- Top Tip Takeaway, Bau Street beside Flagstaff Laundry, Suva
- Sahil's Fast Food, Nands Shopping Mall, Nabua
- Dayal's Takeaway, Karsanji Street, Vatuwaqa, Suva
- Ramesh Investments Food Court, 549 Ratu Mara Road, Samabula
- Eyefresh Fast Food, 504 Waimanu Road, Suva
- James Restaurant, 14 Carnavon Street, Suva
- Singh's Curry House, MHCC, Suva
- 1 Crave Bistro, 51 Carnavon Street, Suva
- Govinda Vegetarian Restaurant, Marks Street, Suva
- Govinda Vegetarian Restaurant, Sports City Complex, Grantham Road
- Payal's Takeaway, 36 Ratu Mara Road, Samabula
- Merchant Curry House, corner MacArthur Road and Butt Street, Suva
- Copper Chimney, Sports City Complex, Grantham Road, Suva
- Reddy Chef, Nina Street, Suva
- Lata's Curry House, 41 Amy Street, Suva
- Bombay Sweets and Chutney, 43 Amy Street, Suva
- Darling Hurst Deelites, Nina Street, Suva
- Cascade, 88 Jerusalem Road, Suva
- Dan's Fish & Chips, BP Service Station, Laucala Bay Road, Suva
- Mango Café, Ratu Sukuna Road, Suva
- Sharin's Fast Food, Union Plaza, Suva
- Gloria Jean, MHCC/ Mid City/ANZ
- Esquire Coffee Shop, Renwick Road/Dolphin Plaza
- Tea Totoka, Yatu Lau Arcade, Suva
- South Pacific Craft Cafeteria, Yatu Lau Arcade, Suva
- Tui's Takeaways, Suva Flea Market, Suva
- J.J. Takeaway, Suva Flea Market, Suva
- Honnies Cakes & Takeaways, Suva
- Mohammed's Fast Food, Suva Flea Market, Suva
- Stall No. 10, Suva Flea Market, Suva
- Stall No. 12, Suva Flea Market, Suva
- Rajendra Food Court, Robertson Road, Suva
- Delicacy Food House, Terry Walk
- Rosy Hearts, Mid City
- New Parfait Restaurant, Kadavu Arcade, Suva
- Desi Dhaba, Fletcher Road/Namara Road junction
- Maya Dhaaba, MHCC
- Maya Dhaaba, Victoria Parade, Suva
- Chicken Express, Mid City Complex, Suva
- Stall No. 4, Suva Market Kiosk, Suva
- Secret Recipes, MHCC, Suva
- Patel Dhaaba, National Stadium, Suva
- Patel Dhaaba, Greig Street, Suva
- Patel Dhaaba, Marks Street, Suva
- Khans Restaurant, Grantham Plaza, Raiwaqa, Suva
- Suva Point Kiosk, Beach Road, Suva
- Royale Thai, MHCC
- Delaimatuku Restaurant, Yatu Lau Arcade, Suva
- Roma's Hooks & Chooks, Gordon Street, Suva
- Kiosk No. 6, Suva Market Kiosk, Suva
- Lops Takeaway, Epworth House, Suva
- Lok Yon Restaurant, 23 Robertson Road, Suva
- Soon Café, 107 Marks Street, Suva

- Joe Wong's Café, 115 Marks Street, Suva
- Lums Tea Room, 135 Marks Street, Suva
- Kims Café, 134 Marks Street, Suva
- Jiang's Restaurant, 76 Waimanu Road, Suva
- Jia Chen Restaurant, 25 Toorak Road, Suva
- Kui's Restaurant, Procera House, Waimanu Road, Suva
- Golden Horse Restaurant, Procera House, Waimanu Road, Suva
- New Ming Kitchen, Vishal Arcade, Waimanu Road, Suva.

Summary – Restaurant/Refreshment Bars and Takeaways = 110

#### **E. ENGINEERING SERVICES DEPARTMENT**

Head Office Staff: Director Engineering Services, Assistant Director Engineering Services (vacant), Director's Secretary, Senior Stenographer, Research Officer, Administrative Secretary, Clerical Assistants (3).

Town Planning Section Staff: City Planner, Assistant City Planner, Senior Town Planning Technical Assistant, Town Planning Assistant (Survey).

Designs Section Staff: Senior Engineer (Designs), Engineer (Designs) (vacant), Senior Engineering Assistants (vacant), Engineering Assistants (vacant), Draughtsman, Chainman.

Building Section Staff: Senior Engineer (Structures), Senior Building Inspector, Building Inspectors (3).

Works Depot Staff: Works Manager, Special Projects Manager, Roads Supervisor, Maintenance Supervisor, Stores & Accounts Supervisor, Mechanical Supervisor, Parks & Gardens Supervisor, Electrical Overseer, Garage Supervisor, Plant Pool Foreman, Nursery Overseer, Assistant Storeman, Store Clerks (2), Clerk–Garage, Receptionist/Typist, Timekeeper, Commitment Ledger Clerk, Un-established Employees totaling 156.

#### **58. CAPITAL WORKS PROGRAM – BUDGET**

\$2.1 million budget was approved for the 2009 Capital Works Program specifically targeted for -

- (a) Acquisition of Accounting Software and Human Resources Software to improve Council Information Systems
- (b) Acquisition of additional Pay and Display Parking Meters to generate more revenue
- (c) Upgrading roads, drainage system, street lights, bus shelters, signages and traffic management system
- (d) Upgrading Thurston Gardens and beautification works along the foreshore
- (e) Renewal of plant, equipment and machinery for road works.

59. DESIGNS OFFICE

- (a) Capital Works Program – Budgets : Preparation of the Capital Budgets.
- (b) Service to Ratepayers/Public  
Service for ratepayers and the public for face to face consultations and interviews are available from 8.00 am to 11.00 am on a daily basis. Ratepayers and the public can take advantage of this period to lodge any complaint or issue pertaining to defective street lights, drain blockages, landslips, road surface water problem, damaged roads and any other issue that requires the attention of the Council.
- (c) Survey and Investigation  
Cover topographical and leveling of various engineering works with cost estimates and planning and creating new designs for improvement works. This exercise is also carried out for amenities as creation of taxi stands and taxi spaces, improvement of traffic management system, loading/unloading zones, parking metered areas and other areas where demands for improvement works are required.
- (d) Subdivision and Building Plans  
Checking of subdivision plans ranging from single to multi-block subdivisions for compliance with Council Development Standards and Regulations.
- (e) Traffic Impact Assessment  
Apart from routine consideration for existing roads/traffic lights, signages, channels, etc., the Section also assess Development Permission Applications for Subdivisions that require Traffic Impact Assessment Report.
- (f) Other responsibilities include –
  - i) Compilation of business papers for consideration and deliberation by the Traffic & Public Transport Committee and the Infrastructure & Works Committee
  - ii) Dealing with daily correspondence on queries/complaints/issues, etc.,
  - iii) Carry out inspections arising from complaints by ratepayers and the public
  - iv) Meetings with stakeholders as necessary.

60. WORKS DEPOTMajor Capital Works

- (a) Replacement of Asbestos Roof from the Suva Market Building  
Project continued from 2008 and completed in the first quarter of 2009. Work also included general refurbishment and repainting of the entire Market Complex.
- (b) Road Resealing  
Resealing of roads carried out on Bureta Street, Matua Street, Tofua Street, Queen Elizabeth Drive (in sections) and Bounty Rd.  
Other roads improved under Recurrent Expenditure involved monthly paving of defective areas in Scott Street, Victoria Parade, Rodwell Road, Stinson Parade, Harris Road, Waimanu Road, Milverton Road, Tuvana Place, Levuka Street, Hercules Street, Foreshore Car Park, the Plains and Navurevure Road.
- (c) Nubukalou Creek Dredging  
Middle section of the creek was dredged under continuous dredging programs.

- (d) New Pay & Display Parking Meters  
New Meters purchased and immediately installed after certification and approval by the Government. Replacement Parking Meters installed after removal of old Parking Meters.
- (e) Drainage Improvement Works  
Kaba Street and Bhindi Street – river banks side protection constructed.
- (f) Plant and Equipment  
2 Compactors for road sealing works purchased.
- (g) General Repairs
  - Clock Tower repaired
  - Road surfaces improved
  - Trees at Thurston Gardens trimmed
  - Temporary sheds at Suva Market Car Park dismantled
  - Construction of Wash Bay for Health Department Depot completed

61. Recurrent Works

- (a) Repairs and Maintenance to Road Surfaces  
Routine repair works included road patching on a daily basis throughout the 4 Wards.
- (b) Parks & Gardens  
Routine maintenance program followed. Work included tree trimmings and grass cutting in the Central Business District (from Rodwell Road to Queen Elizabeth Drive, Albert Park and Thurston Gardens including other Parks).
- (c) City Facelifts  
Continuous general improvements carried out on flower gardens, footpaths, road signs, road markings, etc.,
- (d) Asphalt Plant Operation  
Supplied materials for road patching and sealing throughout the year.
- (e) Minor Drainage Improvement Works  
At Verata Street, Kaunicina Street, Beach Road, Matanikutu Street, Stewart Street, Central Business District, Howards Place, Navurevure Road, Aidney Road, Nacgilan Crs, Nayau Street, Rifle Range Road, Charlton Avenue, and the main outlet at the Civic Administrative Building.
- (f) Mechanical Section  
Routine servicing and repairs of the fleet, plant and equipment, on a daily basis.
- (g) Repairs and Maintenance of Council Properties  
Repairs and general maintenance of play equipment in all the parks, road furniture, road signs, buildings, bus station, bus shelters, railings, road safety barriers. Also carried out repairs and maintenance to the Suva Market.
- (h) Electrical Section  
Repairs and maintenance of electrical equipment and routine monitoring of all Street Lights etc., including supervision of electrical contract works for such repairs.

62. TOWN PLANNING SECTION

The Town Planning & Subdivision of Land Committee met on 10 occasions during the year and dealt and disposed of a total of ninety-nine (99) items. Majority of these were conditional developments, major relaxation, which required to be referred to the Director Town & Country Planning.

Developments

Similar to previous years, the majority of applications dealt with by the Town Planning Section were for additions/alterations to existing buildings, most of which involved additional units. Other types of applications were for new dwelling homes in low cost areas and fencing etc.,

Applications for Development Permission dealt with by the Committee are shown in the table below:-

Owners/Applicants	Legal Descriptions & Locations	Proposals	Decisions
Government of Fiji	Staff Quarters 6 & 107 Berkeley Cres. Domain	I.T. Centre of the Government of Fiji	Approved
Candle Investment Limited	Lot 1, DP 423, Lot 1 DP 422 Lot 5 DP 811 CT 141085 Cumming Street	Free Standing Sign	Refused
Central Rental Cars	Lot 1 DP 1033 CT 6316 19 Pratt Street Suva	To use existing residential cottage for retail shop	Approved
Deo Narayan	Lot 83, CL 1100, cnr. Nacara Rd/Fletcher Rd.	Taxi Stand	Refused
Shiu Lal	Lot 109, DP 3876, MacFarlane Rd., Raiwai.	Dairy Shop	Approved
Vimla Wati	Lot 9 DP 2705 CT 11900 24 Burerua St. Muanikau	Girls Hostel	Refused
Park Albert Development Limited and Solomon Islands Government	Lot 51 DP 4206 CT 17621, 34 Reki St. Muanikau	Embassy	Approved
Pathik Park Community Club	Lot 85, DP 3786, Namadi Height, Tamavua	Renewal of Tennis Court Lease	Approved
Reddy Construction Co. Ltd.,	Lot 1 S1327 CL 8753, cnr. Thomson St & Renwick Rd	Renewal of Agreement	Approved
Krascon Holdings Ltd	Lot 10 SO 3711 CL 13143 Auto City Place, Samabula	Regularization of illegal structure on Council reserve	Refused
Yatulau Co. Ltd.	Lot 4 DP 2934 CT 35700, 1 Walu Street, Suva	Taxi Stand approval	Approved
Vunidilo Methodist Church	Lot 53 DP 1944 CT 3205	Howell Rd Samabula	Approved
Public Rental Board	Grantham Road, Muanikau	Use of Council Open Space as Car Park	Refused
Taniela Tikovulagi	Lot 4, DP 3024, 158 Rewa Street, Suva.	Dairy Shop	Refused
Joseph and Elizabeth Lagilagi	Lot 43 DP 3979 CT 20218, 10 Salesi Rd Namadi Height	Homestay	Approved
Zhang Bei Yan	Lot 50 DP 4147 CT 15938, 34 Salato Rd, Tamavua	Beauty and Massage Parlour	Approved
Zarim Khan	Lot 1 DP 5016 CT 20136, 30 MacGregor Rd, Suva	Departure – Proposed conversion of a residential dwelling to a coffee shop	Approved
Kokila Prasad	CT 5978, 28 Spring Street, Suva	Kindergarten	Approved
Suva Soccer Association	Lot 1 S 48 CL 6654, Herbert St.	Student Hostel	Approved
Unaza Limited	Lot 3 DP 3271 CT 13074, 41 Rewa Street, Suva	Medical Centre	Approved
Dhirendra Prasad	Lot 4 DP 4585 CT 27461, Salato Road, Tamavua	Taxi Stand	Approved

Some of the major developments dealt with and disposed of by the Town Planning & Subdivision of Lands Committee were -

1. ITC Centre for the Government of Fiji at the Domain
2. Vunidilo Methodist Church – Howell Road
3. Suva Soccer Association Students Hostel – Knolly Street
4. Unaza Limited Medical Centre – Rewa Street

#### Subdivision Approvals

A total of four (4) subdivision applications were dealt by the Council in the year, however, majority of the subdivision applications that had areas of less than 5 acres were dealt by the Administration in accordance with Council's delegated authority given to the Chief Executive officer.

Owners/Applicants	Legal Descriptions	Locations	Current Zones of Lots	Proposals	Decisions
Manoa Loganimoce	State Foreshore Land	Lady Maraia Road Nabua	General Industrial	Subdivision of one Lot	Approved
People's Community Network	CT 27907	Grantham Road Samabula	Residential 'D'	Unit Title Development	Approved
Suzie Yee	Road	Anand St, Suva	Road	Part of closed road acquired	Approved
P.D. Patel & Co. (Pty) Limited	Lot 1 DP 1278 CT 12780	90 Raojibhai Patel Street	General Industry	Regularization of encroachment	Approved

#### Amendments to the Scheme

A total of eleven (11) applications for Amendments to the Scheme were considered by the Council, while six (6) were approved, four were (4) refused. One (1) application was held in abeyance on the advice of the Consultants.

Owners/Applicants	Legal Descriptions	Locations	Proposed Amendments	Decisions
Veer Singh Varma	Lot 1 DP 2400 L 66296	399 Fletcher Road Samabula	Residential 'B' to Special Use 'Rental Car Yard'	Approved
New Covenant Pentecostal Church	Lot 11 Section 15 CL 5515	Totoya Street, Samabula	Residential 'B' to Civic 'Community Development'	Approved
Sheik Kamal Khalil	Lots 2 & 3 DP 1059 CT 6484	279 Waimanu Road, Suva	Residential 'B' to Commercial 'B'	Refused
Patton Storck Limited	Lot 93 CL 3310	Toa Street, Vatuwaqa, Suva	Residential 'B' to Special Use 'Coffin Showroom and Sales Office'	Refused
Niranjans Autoport	Lot 25 DP 2120 L 62212	Cnr. Namena Rd and Grantham Rd.	Residential 'B' to Commercial	Refused
Sami Naidu Holdings Limited	Lot 4 DP 2319 CT 9964	Raiwasa Road, Samabula	Residential 'B' to Commercial 'B'	Refused. Proposed to rezone to Commercial 'C'

Silverstore Limited	Lot 2 DP 1996 CT 8384	Princess Road Tamavua	Residential 'B' to Commercial 'C'	Approved
Wing Lee Motors Limited	Lot 6 S10 CL 1612	Ratu Mara Rd Samabula	Res 'B' to Comm 'B'	Approved
Izad Ali	Lot 53 DP 1657 CT 17616	Namara Road Samabula	Special Use to Commercial 'B'	Approved
Current Money Holdings Limited	Lot 9 DP 4217 CL 21973	Carpenter Street, Raiwai	General Industry to Special Use 'Business Park'	Approved
Shree Sanatan Dharam Pratinidhi Sabha of Fiji	Lot 13 S 8 CL 459	206 Rewa Street, Samabula	Residential 'B' to Commercial 'B'	Held in abeyance

#### General Items

Owners/Applicants	Legal Descriptions	Locations	Issues	Remarks
Suva City Council	ANN 44886	Fletcher Road	Squatters on Council Open Space Land	Referred for further analysis and discussions with Government Departments
R.D. Patel & Co Ltd	Lot 1 DP 543 CT 6197	Raojibhai Patel Street, Suva	Land to be acquired for Road Link from Holland Street to Raojibhai Patel Street	Acquisition approved
Suva City Council	Road Widening along Ruve Street	Ruve Street	Engagement of Surveyor for Road Widening Survey	Approved
Suva City Council	Refer to Approved Suva Town Planning General Provisions	Central Business District	Terms of Reference on Height and View Corridor Consultancy	Approved
Suva City Council	Refer to Approved Suva Town Planning Scheme	Knolly Street MacGregor Road Pender Street	Review of the Growth Pressure Areas	Report Received
Suva City Council	Refer to Naming of Streets Policy	Extension Street	Renaming of Extension Street to Asahi Street	Approved
Suva City Council	Refer to Approved Suva Town Planning Scheme Plan	Toorak Lower Waimanu	Review of Growth Pressure Areas	Report Received

#### Review of the Town Planning Scheme

The Council for some years had experienced development pressures in certain areas in the city and had engaged Ms. Daniela Gambotto, Consultant City Planner for a temporary period of six months to Review the Town Planning Scheme for areas going through development pressures particularly the Knolly Street/Pender Street/Denison Road and Toorak/Spring Street/Brown Street Areas.

A detailed Planning Study was undertaken by the Consultant including Survey, Public Consultation, Stakeholders Consultation and the formulation and preparation of the final documents for consideration by the Council and the Directorate Town and Country Planning.

Both the two separate reports for each area were considered and approved by the Council in 2009 and submitted to the Director Town & Country Planning for consideration and approval under the Town Planning Act.

63. General

Ms. Daniela Gambotto, the Consultant City Planner was farewelled at the end of her temporary contract together with Mr. Runesh Gounder, Graduate Trainee, who migrated overseas after a short attachment with the Town Planning Section.

64. BUILDING SECTION

Building Developments

The Development Permission Applications for Construction of Buildings reduced by twenty-one (21) in number which is 4.66% ; value risen by 43.4%.

A total of 428 Development Permission Applications for Buildings with the value of \$64,032,159.81 was received compared to 449 Applications with the value of \$36,246,423.00 for the same period last year.

From the 428 Building Applications, 270 Building Permits were issued for construction with an aggregate value of \$42,542,966.10 compared to 274 Building Permits issued with an aggregate value of \$24,897,758.00 in the previous year.

Major Developments and Redevelopments approved in 2009 having values in excess of \$100,000.00 is given in the table below.

Building Works Approved in 2009 with Value in Excess of \$100,000.00

CENTRAL WARD

Owners	Locations	Types of Developments	Estimated Costs \$
Hexagon Apartments	Pender Street	Apartments	3,263,564
Afrail Investment	Kimberly Street	Office	184,320
Dhruv Kumar Morris	Verata Street	Residence	200,000
Toorak Investments	Augustus Street	Warehouse	720,000
The New Home Trading Company	Robertson Road	Apartment	937,100
Nirmala Holding Limited	Waimanu Road	Apartment	412,325
Colonial Fiji Life	Central Street	Reburshment	520,000
Vodafone Fiji Limited	Thomson Street	Office	140,000
FPSCU	Goodenough Street	Renovation	1,800,000
Ram Chandra – UN Program	Brown Street	Office/Flat	510,190
Madison Centre Limited	Thomson Street	Office/Shop	322,900
UNDP	Victoria Parade	Office Fitout	160,000
Telecom Fiji Limited	Thomson Street	Car Park Upgrade	120,000
UNDP Pacific Centre	Victoria Parade	Office Fitout	100,000
Yatulau Company Limited	Walu Street	Office/Shop	493,512.50
Colonial Bank	Cakobau Road	Residence	100,000

Sec Foo Fong	Knolly Street	Residence	280,500
Telecom Fiji Limited	Edward/Scott Street	Office Fitout	1,500,000
Challenge Engineering	Nina Street	Shops	2,316,030
Cope Construction Company Ltd	Thomson Street	Residence	291,858.80
UNDP	Victoria Parade	Office Fitout	250,000
Telecom Fiji Limited	Edward Street	Office Fitout	600,000
FTA/FTACU/FTAWS	Knolly Street	Apartment	300,000
Finland Investments	Gladstone Road	Apartment	125,000
MUANIKAU WARD			\$
Yee Wah Sing	Carpenter Street	Office	2,508,438
Trade Plus Fiji Limited	Carpenter Street	Office	589,300
Dinesh Shankar	Ratu Sukuna Road	Residence	100,000
Star Printers Limited	Carpenter Street	Extension	1,000,000
Vishwa Nand	Rewa Street	Addition	129,300
Lisa J. Apted	Marou Road	Residence	200,000
FIRCA	Queen Elizabeth Drive	Office Fit-outs	2,500,000
Bod in Pod	Vuivui Road	Residence	120,000
University of the South Pacific	Laucala Bay Road	ITC Centre	6,659,000
SAMABULA WARD			\$
Ram Karan Kava Dealers	Jai Hanuman Road	Commercial	746,472
Star Amusement	Auto City Place	Extension	105,000
Tyreline Distributors Limited	Ratu Mara Road	Extension	244,800
Arya Pratinidhi Sabha of Fiji	Kula Street, Samabula	School	138,500
Fiji Golf Club	Rifle Range Road	Extension	200,000
Goodman Fielder	Shalimar St Samabula	Extension	146,000
Then India Sanmarga Ikya Sangam	Howell Road Suva	School	221,000
Ratu Vitu Delairewa	Kaunitoni Street	Residence	255,000
Fiji Electricity Authority	Ono Street	Sub Station	200,000
S Karan Construction	Jai Ambamma St	Warehouse	1,050,800
Star Amusement Limited	Grantham Road	Office/Shop	300,000
Colonial National Bank	Ono Street	ATM Machine	170,000
TAMAVUA WARD			\$
Rakeshwar Narain	Sawau Road	Residence	107,500
Josevata Buinimasi	Paul Sloan Street	Residence	217,938
Zaggles Investments Limited	Forster Road	New Building	778,690
Australian High Commission	Princess Road	Guard House	100,000
Shailendra Kumar	Sam Lal Road	Residence	280,800
Carpenters	Princess Road	Carpark Upgrade	300,000
EXTENDED BOUNDARY			\$
Aron Jenkins	10 Qomati Street	Residence	100,000

Total revenue collected from Building Application Fees in 2009 was \$142,618 compared to \$117,418 in 2008

BUILDING SURVEYOR'S REPORTSUMMARY OF BUILDING APPLICATIONS RECEIVED AND PERMITS ISSUED FOR THE LAST 17 YEARS AND TOTAL FEES RECEIVED FOR RESPECTIVE YEARS

YEAR	NEW RESIDENTIAL		NEW COMMERCIAL		MISCELLANEOUS		TOTAL		FEES
	Appl. Recd. Est. Value	Permit Issd. Est. Value	Appl. Recd. Est. Value	Permit Issd. Est. Value	Appl. Recd. Est. Value	Permit Issd. Est. Value	Appl. Recd. Est. Value	Permit Issd. Est. Value	
1993	108 \$10,760,702	111 \$16,160,608	36 \$41,159,309	24 \$24,177,582	548 \$11,057,810	406 \$9,527,873	692 \$62,977,821	541 \$49,866,063	\$89,228.51
1994	126 \$14,406,437	117 \$15,528,677	23 \$15,497,794	26 \$25,362,363	540 \$11,229,039	390 102,501,168	689 \$41,133,270	533 \$143,392,208	\$71,903.03
1995	114 \$10,585,061	82 \$6,219,087	24 \$23,178,295	28 \$21,703,379	504 \$12,570,199	347 \$10,868,787	642 \$46,333.55	457 \$38,791,253	\$70,268.98
1996	116 \$9,816,623	111 \$8,504,956	15 \$15,342,880	15 \$18,334,900	463 \$12,794,950	359 \$12,123,296	594 \$37,954,453	485 \$38,963,152	\$65,960.28
1997	96 \$4,417,701	68 \$3,927,870	13 \$6,665,000	10 \$12,334,366	466 \$10,443,993	324 \$7,486,325	575 \$21,526,694	402 \$23,748,561	\$62,135.05
1998	92 \$7,629,243	91 \$5,802,052	20 \$13,855,650	18 \$9,569,250	471 \$11,368,810	297 \$8,047,304	583 \$32,853,703	406 \$23,418,606	\$96,195.93
1999	118 \$13,302,820	118 \$9,638,577	33 \$20,185,698	34 \$22,224,945	420 \$18,982,313	354 \$10,319,026	571 \$52,470,831	506 \$42,182,548	128,775.90
2000	67 \$5,182,789	68 \$6,796,876	13 \$14,848,137	34 \$7,492,219	384 \$12,590,310	221 \$9,550,808	464 \$62,621,236	323 \$23,840,103	\$92,583.38
2001	54 \$5,414,209	53 \$3,155,056	22 \$10,516,137	24 \$15,457,017	229 \$12,565,372	230 \$12,111,404	305 \$28,495,719	307 \$30,723,477	\$86,247.02
2002	71 \$6,558,014	65 \$4,640,497	31 \$30,811,723	25 \$14,644,393	433 \$20,919,694	240 \$15,729,875	535 \$58,289,431	330 \$35,014,765	\$78,974.62
2003	91 \$16,293,068	66 \$9,333,219	25 \$25,638,967	24 \$51,804,302	448 \$20,258,544	295 \$13,057,956	564 \$62,190,579	385 \$74,195,477	167,646.04
2004	96 \$20,989,244	83 \$16,878,284	34 110,631,790	25 \$40,071,676	431 \$19,601,799	241 \$16,696,110	561 151,222,833	349 \$71,646,070	155,637.83
2005	87 \$16,384,825	53 \$10,610,429	39 \$24,344,999	22 \$33,328,372	394 \$18,097,442	235 \$15,505,804	520 \$58,827,266	310 \$59,444,605	143,980.48
2006	73 \$20,925,649	55 \$11,842,803	21 \$87,475,933	11 \$54,597,374	403 \$22,717,592	197 \$9,198,396	497 131,119,174	263 \$75,638,573	288,506.02
2007	37 \$17,992,111	28 \$6,359,591	10 \$20,372,661	10 \$20,372,661	310 \$31,125,803	193 \$19,250,127	357 \$69,490,575	233 \$47,372,625	195,217.57
2008	43 \$4,110,539	28 \$3,261,208	15 \$14,076,459	08 \$6,847,820	390 \$18,059,425	238 \$14,818,730	448 \$36,246,423	274 \$24,927,758	\$117,418
2009	46 \$11,647,570	37 \$11,787,911	08 \$8,304,265	08 \$2,873,045	374 \$44,080,324	225 \$27,882,009	428 \$64,032,159	270 \$42,542,966	142,618.10

BUILDING INSPECTIONS REPORT

Number of inspections carried out by the Building Inspectorate Staff, including complaints investigated and Removal Notices served on the illegal structures and construction works carried out without Council's consent:-

Month	Inspections by Appointments	Illegal Works Detected	Notices Served	Complaints Investigated
January	110	8	8	8
February	123	2	2	2
March	124	12	12	12
April	48	15	15	15
May	150	6	6	6
June	150	22	22	22
July	129	16	16	16
August	131	09	09	09
September	139	23	23	23
October	148	29	29	29
November	223	08	08	08
December	112	07	07	07
Total 2009	1,587	157	157	157
Total 2008	1,084	111	111	111

The increase in the number of inspections in 2009 resulted from construction works pending from 2008 and spilled into 2009. There was also an increase in the number of illegal works detected on which Notices were served.

STATUS OF ILLEGAL WORKS IN THE PAST YEARS

Year	Inspections by Appointments	Illegal Works Detected	Notices Served	Complaints Investigated
2000	1,093	155	108	113
2001	2,526	152	107	87
2002	1,014	246	539	246
2003	1,274	178	178	178
2004	1,677	181	266	204
2005	1,471	181	133	211
2006	1,344	108	89	108
2007	1,893	163	163	163
2008	1,084	111	111	111
2009	1,487	157	157	157

65

General:

The Building Section was staffed by one Senior Engineer (Structures), one Senior Building Inspector and three Building Inspectors who were overloaded with Building Application processes in addition to increase in the volume of inspections and investigations of various complaints from the ratepayers and the public of Suva.

66. **Appreciation**

In conclusion, however, the Suva City Council expresses thanks and appreciation to its employees at all levels for their contributions in 2009, and also, appreciation of the support and assistance rendered to Council by our stakeholders and partners, especially the Ministry of Local Government, Urban Development, Housing & Environment, Ministry of Works, Ministry of Health, Government Departments, the Police Department, LTA, National Roads Safety Council, FEA, Telecom, National Fire Authority, Suva Retailers Association, Suva Chamber of Commerce and NGOs.

.....



8<sup>th</sup> Floor, Ratu Sukuna House,  
MacArthur Street,  
P. O. Box 2214,  
Government Buildings,  
Suva, Fiji Islands.

OFFICE OF THE AUDITOR GENERAL

Telephone: (679) 330 9032  
Fax: (679) 330 3812  
Email: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)  
Website: <http://www.oag.gov.fj>



Excellence in Public Sector Auditing

---

File: 1378/1

7 October 2013

Chandra K. Umaria  
Special Administrator  
Suva City Council  
Victoria Parade  
Suva

Dear Mr. Umaria

**Financial Statements**  
**Suva City Council for the Year Ended 31 December 2009**

---

Audited Financial Statements for Suva City Council for the year ended 31 December 2009 together with my audit report on them are enclosed.

Particulars of errors and omissions arising from the audit have been forwarded to the management of the Council for its action.

Yours sincerely

Tevita Bolanavanua  
**Auditor General**

Encl.

SUVA CITY COUNCIL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2009

---

*Contents*

Table of contents .....	1
Council report.....	2 - 3
Statement by Council.....	4
Independent audit report.....	5 - 6
Statement of comprehensive income.....	7
Statement of movement in funds.....	8 - 9
Statement of financial position.....	10
Statement of cash flows.....	11
Notes to the financial statements.....	12 - 33
Disclaimer on additional financial information.....	33
Detailed income statement.....	34 - 38

**SUVA CITY COUNCIL  
COUNCIL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2009**

---

The Council herewith submit the statement of financial position at 31 December 2009, the related statement of comprehensive income, statement of movements in funds and statement of cash flows for the year then ended on that date and report as follows:

**Council Members**

Council members as at 31 December 2009 were:

The Lord Mayor, Cr. Ratu Peni Volavola	Cr. Anwar Khan	Cr. Tevita Tuimabualau
The Deputy Mayor, Cr. Josefa Gavidia	Cr. Deven Magan	Cr. Chandu Umaria
Cr. Akuila Bale	Cr. Iniasi Naua	Cr. Solomone Vosaicake
Cr. Eroni Cakacaka	Cr. Anendra Prasad	Cr. Temalesi Welcilakeba
Cr. Panapasa Cinaturga	Cr. Dhani Ram	Cr. Sashi Dhanji
Cr. Maciu Cerewale	Cr. Babu Sharma	Cr. Priscilla Singh
Cr. Ruci Domoni	Cr. Rupeni Silimaibau	

However, on 31 January 2009, the Ministry of Local Government, Urban Development, Housing and Environment dissolved the Council. Thereafter, a Special Administrator was appointed to manage the affairs of the Council. The first Special Administrator appointed was Mr Vijendra Prakash followed by Mrs Marica Hallacy in the year 2009.

**Management Staff**

Chief Executive Officer	Ilitomasi Verenakadavu
Director Administration and Operation	Eroni Ratukalou
Director Engineering Services	Jagdish Singh
Director Finance	Apaitia Veitogo
Director Health Services	Nacanieli Kotoiwasawasa

**Principal Activities**

The principal activities of the Council under the Local Government Act are to provide for the health, welfare and convenience of the inhabitants of the Suva City Municipality and to preserve the amenities or credit thereof.

**Results**

The operating surplus for the Council for year ended 31 December was:-

	<u>2009</u>	<u>2008</u>
Operating surplus before income tax	681,197	2,853,394
Income tax expense	-	-
Operating surplus for the year	<u>681,197</u>	<u>2,853,394</u>

**Bad and doubtful debts**

Prior to the completion of the Council's financial statements, the Council took reasonable steps to ascertain that action had been taken in relation to writing off of bad debts and provision for doubtful debts.

As at the date of this report, the council is not aware of any circumstances, which would render the amount written off for bad debts inadequate to any substantial extent.

**Non-Current Assets**

Prior to the completion of the financial statements of the Council, the Council took reasonable steps to ascertain whether any non-current assets were unlikely to be realised in the ordinary course of business compared to their values as shown in the accounting records of the Council. Where necessary these assets have been written down or adequate provision has been made to bring the values of such assets to an amount that they might be expected to realise.

As at the date of this report, the Council is not aware of any circumstances which would render the values attributed to non-current assets in the Council's financial statements misleading.

SUVA CITY COUNCIL  
COUNCIL REPORT *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

---

**Basis of Accounting**

The Council believe the basis of the preparation of the financial statements is appropriate and the Council will be able to continue in operation for at least twelve months from the date of this statement. Accordingly, the Council believe the classification and carrying amounts of assets and liabilities included in these financial statements are appropriate.

**Unusual Transactions**

Apart from these matters and other matters specifically referred to in the financial statements, in the opinion of the Council, the results of the operations of the Council during the financial year were not substantially affected by any item, transaction or event of a material unusual nature nor has there arisen between the end of the financial year and the date of this report, any item, transaction or event of a material unusual nature likely, in the opinion of the Council, to affect substantially the results of the operations of the Council in the current financial year, other than those reflected in the financial statements.

**Events Subsequent to Balance Date**

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Council, to affect significantly its operations, the results of those operations, or the state of affairs of the Council, in future financial years.

**Other Circumstances**

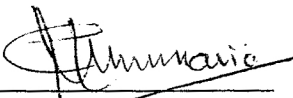
As at the date of this report:


- a) no charge on the assets of the Council has been given since the end of the financial year ended 31 December 2009 to secure the liabilities of any other person;
- b) no contingent liabilities have arisen since the end of the financial year ended 31 December 2009 for which the Council could become liable; and
- c) no contingent liabilities or other liabilities of the Council have become or are likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the Council, will or may substantially affect the ability of the Council to meet its obligations as and when they fall due.

As at the date of this report, the Council are not aware of any circumstances that have arisen, not otherwise dealt with in this report or the Council's financial statements, which would make adherence to the existing method of valuation of assets or liabilities of the Council misleading or inappropriate.

Signed for and on behalf of the Council and in accordance with a resolution of Special Administrator and the management.

Dated this            day of            2013.

  
\_\_\_\_\_  
Mr. Chandra Kant Umari  
Special Administrator

  
\_\_\_\_\_  
Mr. Bijay Chand  
Acting Chief Executive Officer

SUVA CITY COUNCIL  
STATEMENT BY COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2009

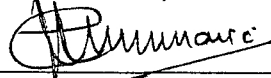
---


In accordance with a resolution of the Council, we state that:

- (a) the accounting statement of comprehensive income of the Council is drawn up so as to give a true and fair view of the results of the Council for the year ended 31 December 2009;
- (b) the accounting statement of movement in funds is drawn up so as to give a true and fair view of the movement in the Council's funds for the year ended 31 December 2009;
- (c) the accounting statement of financial position of the Council is drawn up so as to give a true and fair view of the state of affairs of the Council as at 31 December 2009;
- (d) the accounting statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Council for the year ended 31 December 2009;
- (e) at the date of this statement there are reasonable grounds to believe the Council will be able to pay its debts as and when they fall due; and
- (f) all related party transactions have been adequately recorded in the books of the council.

Signed for and on behalf of the Council and in accordance with a resolution of Special Administrator and the management.

Dated this                      day of                      2013.

  
\_\_\_\_\_  
Mr. Chandra Kant Umaria  
Special Administrator

  
\_\_\_\_\_  
Mr. Bijay Chand  
Acting Chief Executive Officer



8<sup>th</sup> Floor, Ratu Sukuna House,  
MacArthur Street,  
P. O. Box 2214,  
Government Buildings,  
Suva, Fiji Islands.

## OFFICE OF THE AUDITOR GENERAL

Telephone: (679) 330 9032  
Fax: (679) 330 3812  
Email: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)  
Website: <http://www.oag.gov.fj>



Excellence in Public Sector Auditing

### SUVA CITY COUNCIL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

#### INDEPENDENT AUDIT REPORT

I have audited the accompanying financial statements of Suva City Council, which comprise the statement of financial position as at 31 December 2009, and the statement of comprehensive income, the statement of movement in funds, the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information as set out on pages 12 to 38.

#### *Special Administrator's and Management's Responsibility for the Financial Statements*

The Special Administrator and Management are responsible for the preparation and fair representation of these financial statements in accordance with International Financial Reporting Standards and the provisions of Section 57 (2) of the Local Government Act. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making estimates that are reasonable in the circumstances.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on these financial statements based on the audit. I have conducted the audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### *Basis for Disclaimer of Opinion*

1. The Council did not maintain proper accounting records relating to rates, business license, taxi and minibus debtors, creditors and accruals, fixed assets and Value Added Tax payable for the year ended 31 December 2008. As result, I was not able to ascertain that all income, expenditure, assets and liabilities had been brought to account during the year ended 31 December 2008. It is not possible to ascertain the impact of this on the operating results, cash flows and financial position for the year ended 31 December 2009.
2. The Council was not able to provide correct bank reconciliations for cash at bank of \$1,491,976. As a result, I was not able to ascertain that cash balances have been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2009.

3. Unreconciled variances amounting to \$493,939 were noted between the rates receivable general ledger and rates subsidiary listing. As a result, I was not able to ascertain that all revenue, expenses and assets relating to rates account have been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2009.
4. The Council was not able to provide appropriate subsidiary listings of business license, minibuss and taxi debtor accounts amounting to \$1,096,571, (\$102,758) and \$343,876 respectively. As a result, I was not able to ascertain that all income, expenses and assets relating to these accounts had been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2009.
5. The Council was unable to provide appropriate supporting documents to verify parking meter receivables amounting to \$1,527,207 recorded in other debtors in the financial statement. As a result, I was not able to ascertain that all revenue, expenses and assets relating to parking meter account had been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2009.
6. The Council was unable to provide appropriate supporting documents to verify inventory balances amounting to \$322,265. As a result, I was not able to ascertain that all expenses and assets relating to inventory account had been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2009.
7. The Council was not able to provide detailed listing and appropriate supporting documents of additions and disposals of fixed assets amounting to \$2,942,168 and \$673,091 respectively. Additionally, the Council categorised property, plant and equipment into sub-headings during the year. However, after categorising property, plant and equipment, variances amounting to \$572,625 and \$802,661 were detected between the Fixed Assets Register and the property, plant and equipment reconciliation for the year 2009 and 2008 respectively. The Council was not able to explain these variances. As a result, I was not able to ascertain that property, plant and equipment totaling \$43,919,729 had been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2009.
8. The Council was not able to provide correct accrual listing totaling \$2,465,977 recorded in the general ledger. Furthermore, supporting documents for trade creditors totaling \$122,217 could not be provided by the Council for my verification. Furthermore as at 31 December 2009, VAT payable of \$2,089,505 had not been reconciled by the Council. Taxable supplies as per the VAT returns for the year had not been reconciled to the revenue balances recorded in the general ledger. As a result, I was not able to ascertain that trade creditors and other payables totaling \$2,409,605 have been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2009.
9. The Council was unable to provide detailed provision for annual leave and long service leave schedules amounting to \$122,850 and \$36,752 respectively. Furthermore, the Council was not able to provide appropriate reconciliations for provision for redundancy and bereavement leave balances to \$300,000 and \$88,645 respectively. As a result, I was not able to ascertain that provisions totaling \$459,602 have been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2009.

#### ***Disclaimer of Opinion***

Because of the significance of the matters described in the Basis of Disclaimer of Opinion paragraphs, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the Council's financial statements.



Tevita Bolanavanua  
**AUDITOR GENERAL**

Suva, Fiji  
7 October 2013



**SUVA CITY COUNCIL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

	Note	2009 \$	2008 \$
<b>Income</b>			
Rates:			
General		5,189,401	5,189,231
Loan		6,672,399	6,672,319
Light		1,062,190	1,062,177
		<u>12,923,990</u>	<u>12,923,727</u>
<b>Less: rates discount</b>		<u>(894,140)</u>	<u>(1,068,458)</u>
		12,029,850	11,855,269
Amortisation of capital grant		31,132	36,851
Business license fees		991,313	692,618
Fees, charges and rent		5,603,612	4,917,723
Interest		129,953	2,256,027
Others		107,328	1,350,207
		<u>18,893,188</u>	<u>21,108,695</u>
<b>Expenses</b>			
Administrative and operating costs		3,617,088	7,645,660
Auditor's remuneration		25,827	30,000
Depreciation and amortization		1,242,105	1,227,780
Bad debts written off		-	135,021
Doubtful debts		1,791,797	443,055
Interest on long term borrowings		687,709	750,611
Rate payer services		2,272,442	4,069,323
Street light operating costs		170,311	535,665
User maintenance costs		8,404,712	3,418,186
		<u>18,211,991</u>	<u>18,255,301</u>
<b>Operating surplus for the year</b>		<b>681,197</b>	<b>2,853,394</b>
Other comprehensive income	24	-	2,063,000
<b>Total comprehensive income</b>		<b>681,197</b>	<b>4,916,394</b>

*The accompanying notes form an integral part of this financial statements.*

SUVA CITY COUNCIL  
STATEMENT OF MOVEMENT IN FUNDS  
FOR THE YEAR ENDED 31 DECEMBER 2009

COUNCIL MUNICIPAL FUNDS

	General Rate Fund	Loan Rate Fund	Street Light Fund	Total Council Municipal Funds
	\$	\$	\$	\$
As at 1 January 2008	(1,144,603)	35,117,285	2,879,391	36,852,073
(Deficit)/surplus for the year	(1,531,826)	5,921,708	526,512	4,916,394
At 31 December 2008	<u>(2,676,429)</u>	<u>41,038,993</u>	<u>3,405,903</u>	<u>41,768,467</u>
(Deficit)/surplus for the year	(6,151,508)	5,984,690	848,015	681,197
At 31 December 2009	<u><u>(8,827,937)</u></u>	<u><u>47,023,683</u></u>	<u><u>4,253,918</u></u>	<u><u>42,449,664</u></u>

*The accompanying notes form an integral part of this financial statements.*

SUVA CITY COUNCIL  
 STATEMENT OF MOVEMENT IN FUNDS *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2009

COUNCIL RESERVE FUNDS

	Parking Meter Fund	Car Park Fund	Tugi Fund	Lami Rehabilitation Fund	Total Trust Funds
	\$	\$	\$	\$	\$
As at 1 January 2008	1,996,022	503,922	63,603	6,409	2,569,956
Surplus for the year	309,570	-	-	-	309,570
At 31 December 2008	2,305,592	503,922	63,603	6,409	2,879,526
Surplus for the year (Note 2)	403,474	44,132	-	-	447,606
At 31 December 2009	2,709,066	548,054	63,603	6,409	3,327,132

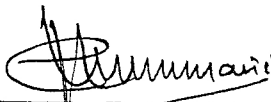
*The accompanying notes form an integral part of this financial statements.*

**SUVA CITY COUNCIL**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2009**

	Notes	2009 \$	2008 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash at bank and on hand	3	1,491,976	1,330,980
Held-to-maturity investments	4	828,000	5,741,223
Inventories	5	322,265	198,253
Trade and other receivables	6	5,488,972	6,659,615
Other current financial assets	14	38,207	34,965
<b>Total current assets</b>		<b>8,169,419</b>	<b>13,965,036</b>
<b>Non-current assets</b>			
Property, plant and equipment	11	31,668,698	30,799,478
Investment properties	12	12,251,031	11,797,316
Intangible assets	13	63,084	78,889
Other current financial assets	14	5,354,888	5,395,224
<b>Total non-current assets</b>		<b>49,337,701</b>	<b>48,070,907</b>
<b>TOTAL ASSETS</b>		<b>57,507,120</b>	<b>62,035,943</b>
<b>FUNDS AND LIABILITIES</b>			
<b>Council Municipal Funds</b>			
Accumulated surplus		42,449,664	41,768,467
<b>Council Reserve Funds</b>			
Parking meter fund		2,709,066	2,305,592
Car park fund		548,054	503,922
Tugi fund		63,603	63,603
Lami dump rehabilitation		6,409	6,409
<b>Total funds</b>		<b>45,776,797</b>	<b>44,647,993</b>
<b>Current liabilities</b>			
Sundry deposits	7	1,406,269	1,363,343
Trade and other payables	8	2,409,605	2,728,770
Provisions	9	422,850	422,850
Interest bearing borrowings	10	1,913,688	2,073,370
<b>Total current liabilities</b>		<b>6,152,412</b>	<b>6,588,333</b>
<b>Non-current liabilities</b>			
Sundry deposit	7	-	3,900,000
Provisions	9	36,752	36,752
Interest bearing borrowings	10	5,342,245	6,632,819
Capital grant in aid	15	198,914	230,046
<b>Total non-current liabilities</b>		<b>5,577,911</b>	<b>10,799,617</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>57,507,120</b>	<b>62,035,943</b>

*The accompanying notes form an integral part of this financial statements.*

Signed for and on behalf of the Council and in accordance with a resolution of Special Administrator and the management.

  
Special Administrator

  
Chief Executive Officer

SUVA CITY COUNCIL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2009

	Note	2009 Inflows/ (Outflows) \$	2008 Inflows/ (Outflows) \$
<b>COUNCIL MUNICIPAL FUNDS</b>			
<b>Operating activities</b>			
<i>Receipts</i>			
Rates		12,029,850	11,855,269
User charges		5,603,612	4,917,723
Interest		129,953	2,256,027
Others		1,098,641	2,042,825
<i>Payments</i>			
Employees, suppliers and others		(20,594,749)	(17,065,829)
Interest on long term loans		(687,709)	(750,611)
<b>Net cash flows (used in)/provided by operating activities</b>		<b>(2,420,402)</b>	<b>3,255,404</b>
<b>Investing activities</b>			
Proceeds from loan receivable		38,207	34,964
Proceeds from sale of plant & equipment		123,191	-
Acquisition of property, plant and equipment		(1,141,070)	(2,166,547)
<b>Net cash flows used in investing activities</b>		<b>(979,672)</b>	<b>(2,131,583)</b>
<b>Financing activities</b>			
Repayment of borrowings		(2,460,452)	(2,040,131)
Additional loan advanced		704,824	-
<b>Net cash flows used in financing activities</b>		<b>(1,755,628)</b>	<b>(2,040,131)</b>
Net decrease in cash flow from Council funds		<b>(5,155,702)</b>	<b>(916,310)</b>
<b>TRUST FUNDS</b>			
<b>Operating activities</b>			
<i>Receipts</i>			
Parking meter collection		681,833	583,009
<i>Payments</i>			
Payments to employees and suppliers - parking meter		(278,358)	(273,439)
<b>Net increase in cash flows from operating activities</b>		<b>403,475</b>	<b>309,570</b>
Net decrease in cash at bank and on hand		(4,752,227)	(606,740)
Cash at bank and on hand at 1 January		7,072,203	7,678,943
Cash at bank and on hand at 31 December	3	<b>2,319,976</b>	<b>7,072,203</b>

*The accompanying notes form an integral part of this financial statements.*

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2009

---

**1. Corporate Information**

The financial statements of Suva City Council ("the Council") for the year ended 31 December 2009 were authorised for issue by the Special Administrator and the management on \_\_\_\_\_. The Council was incorporated in Fiji under the Local Government Act, 1972.

The principal activities of the Council are described in Note 21.

**1.2 Basis of preparation of the financial statements**

The financial statements have been prepared on accrual basis under the historical cost convention using the accounting policies described below and except where stated, do not take into account current valuation of non-current assets. The financial statements are presented in Fijian dollars.

**Statement of compliance**

The financial statements of Suva City Council have been prepared in accordance with International Financial Reporting Standards ("IFRS") and the Local Government Act and generally accepted accounting principles.

**1.3 The Suva City Council reporting entity**

All funds through which the Council controls resources to carry on its functions have been included in the notes forming part of these financial statements.

**Trust Funds**

The Suva City Council has received parking monies in compliance with the Traffic Act and contributions from developers under the Town Planning Act. As the Council performs a custodial role, these funds are excluded from Council Funds.

**1.4 Significant accounting judgments, estimates and assumptions**

The preparation of the Council's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

In the process of applying the Council's accounting policies, management has made the following judgment, apart from those involving estimations, which has the most significant effect on the amounts recognised in the financial statements:

**Estimations and assumptions**

The key assumptions concerning the future and other key sources of estimation made while preparing financial statements that have a significant risk of causing a material adjustments to the carrying amount of assets and liabilities within the next financial year are discussed below:

*Impairment of non-financial assets*

An impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on the available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model.

*Impairment losses on rates and fees receivable*

The council reviewed its rates and fee receivables at each reporting date to assess whether an allowance for impairment should be recorded in the statement of comprehensive income. In particular, judgment by Council is required in the estimation of the amount and timing of future cash flows when determining the level of allowance required. Such estimates are based on assumptions about a number of factors and actual results may differ, resulting in future changes to the allowance.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

---

1.5 Summary of significant accounting policies

a) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and short term deposits with an original maturity of three months or less. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

b) Inventories

Inventories, comprising of maintenance materials, concrete products, steel, iron, mechanical spares, uniforms, stationery and miscellaneous items are valued at the lower of cost and net realisable value. Cost is assigned on a first-in-first-out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

c) Financial instruments - initial recognition and subsequent measurement

i) Financial assets

Initial recognition and measurement

Financial assets within the scope of IAS 39 are classified as financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, or available-for-sale financial assets, as appropriate. The Council determines the classification of its financial assets at initial recognition.

All financial assets are recognised initially at fair value plus, in the case of investments not at fair value through profit or loss, directly attributable transaction costs.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Council commits to purchase or sell the asset.

The Council's financial assets include cash and cash equivalents, and trade and other receivables.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as follows:

*Financial assets at fair value through profit or loss*

Financial assets at fair value through profit or loss includes financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets at fair value through profit and loss are carried in the statement of financial position at fair value with changes in fair value recognised in finance income or finance cost in the income statement. The Council has not designated any financial assets upon initial recognition at fair value through profit or loss.

*Receivables*

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate method (EIR), less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fee or cost that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of comprehensive income. The losses arising from impairment are recognised in the statement of comprehensive income in finance costs.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

---

1.5 Summary of significant accounting policies *con*

c) Financial instruments - initial recognition and subsequent measurement *continued*

*Derecognition*

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired,
- the Council has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement, and either (a) the Council has transferred substantially all the risks and rewards of the asset, or (b) the Council has neither transferred nor retained substantially all the risks and rewards of the assets, but has transferred control of the asset.

When the Council has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognised to the extent of the Council's continuing involvement in the asset.

In that case, the Council also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Council has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Council could be required to repay.

ii) Impairment of financial assets

The Council assesses at each reporting date whether there is any objective evidence that a financial asset, or a group of financial assets, is impaired. A financial asset, or a group of financial assets, is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be readily estimated.

Evidence of impairment may include indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

*Financial assets carried at amortised cost*

For financial assets carried at amortised cost the Council first assesses individually whether objective evidence of impairment exists individually for financial assets that are individually significant or collectively for financial assets that are not individually significant. If the Council determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognised are not included in a collective assessment of impairment.

c) Financial instruments - initial recognition and subsequent measurement *continued*

ii) Impairment of financial assets

*Financial assets carried at amortised cost continued*

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the statement of comprehensive income. Interest income continues to be accrued on the reduced carrying amount and is accrued using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. The interest income is recorded as part of finance income in the statement of comprehensive income. Receivables together with the associated allowance are written off when there is no realistic prospect of future recovery and all collateral has been realised or has been transferred to the Council.

If in the subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised loss is increased or reduced by adjusting the allowance account. If a future write off is later recovered, the recovery is credited to finance costs in the statement of comprehensive income.

The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate. If a receivable has a variable interest rate, the discount rate for measuring any impairment loss is current effective interest rate.

iii) Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IAS 39 are classified as financial liabilities at fair value through profit or loss and borrowings, as appropriate. The Council determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value and in the case of borrowings, plus directly attributable transaction costs.

The Council's financial liabilities include bank overdraft, trade and other payables and borrowings.

Subsequent measurements

The measurement of financial liabilities depends on their classification as follows:

*Financial liabilities at fair value through profit or loss*

Financial liabilities at fair value through profit or loss includes financial liabilities held for trading and financial liabilities designated upon initial recognition at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are acquired for the purpose of selling in the near term. Gains or losses on liabilities held for trading are recognised in the statement of comprehensive income.

The Council has not designated any financial liabilities upon initial recognition as at fair value through profit or loss.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

---

c) Financial instruments - initial recognition and subsequent measurement *continued*

iii) Financial liabilities *continued*

Subsequent measurements continued

Borrowings

After initial recognition, interest bearing borrowings are subsequently measured at amortised cost using the effective interest rate method. Gains and losses are recognised in the statement of comprehensive income when the liabilities are derecognised as well as through the effective interest rate method (EIR) amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are an integral part of the EIR. The EIR amortisation is included in finance cost in the statement of comprehensive income.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amount so recognised in the statement of comprehensive income.

iv) Fair value of financial instruments

The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices or dealer price quotations (bid price for long positions and ask price for short positions), without any deduction for transaction costs.

For financial instruments not traded in an active market, the fair value is determined using appropriate valuation techniques. Such techniques may include using recent arm's length market transactions; reference to the current fair value of another instrument that is substantially the same; discounted cash flow analysis or other valuation models.

d) Impairment of financial assets

The Council assesses at each Statement of Financial Position date whether a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not been incurred) discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition). The carrying amount of the asset is reduced through use of an allowance account. The amount of the loss shall be recognised in the statement of comprehensive income.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

---

1.5 Summary of significant accounting policies *continued*

d) Impairment of financial assets *continued*

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed, to the extent that the carrying value of the asset does not exceed its amortised cost at the reversal date. Any subsequent reversal of an impairment loss is recognised in the statement of comprehensive income.

In relation to trade receivables, a provision for impairment is made when there is objective evidence (such as the probability of insolvency or significant financial difficulties of the debtor) that the Council will not be able to collect all of the amounts due under the original terms of the invoice. The carrying amount of the receivable is reduced through use of an allowance account. Impaired debts are derecognised when they are assessed as uncollectible.

e) Property, plant and equipment

Property, plant and equipment is stated at cost less accumulated depreciation and accumulated impairment losses. Such costs includes the cost of replacing part of the plant and equipment when that cost is incurred, if the recognition criteria is met. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in statement of comprehensive income as incurred.

Depreciation is calculated on a straight line basis over the useful life of the asset as follows:

Land	3% - 10%
Building	1%
Furniture and fittings	10% - 15%
Vehicles	20%
Plant, equipment and machinery	15% - 20%
Infrastructure assets	1%
Vehicles and equipment- aid granted	10% - 20%
Leased vehicles	20%
Library books	20% - 33%
Computer hardware	20% - 33%

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods of depreciation are reviewed, and adjusted if appropriate, at each financial year end.

f) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is reflected in the statement of comprehensive income in the year in which the expenditure is incurred.

The useful lives of intangible assets for the Council are assessed to be finite.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

---

1.5 Summary of significant accounting policies *continued*

f) Intangible assets *continued*

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life is renewed at least at each financial year end. Changes in the expected useful life or expected pattern of consumption in future economic benefits embodied in the asset is accounted by changing the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the statement of comprehensive income in the expense category consistent with the function of the intangible assets.

Gain or losses arising from the derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of comprehensive income when the asset is derecognised.

g) Impairment of non-financials assets

An impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on the available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model.

h) Investment Property

Investment property is stated at cost less accumulated depreciation and accumulated impairment losses. Such costs includes the cost of replacing part of the investment property when that cost is incurred, if the recognition criteria is met. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the investment property as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in statement of comprehensive income as incurred.

Depreciation is calculated on a straight line basis over the useful life of the asset as follows:

Building	1.25%-10%
----------	-----------

Premiums on leasehold land are capitalised and amortised over the term of the lease.

An item of investment property is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is recognised.

The asset's residual values, useful lives and methods of depreciation are reviewed, and adjusted if appropriate, at each financial year end.

i) Fund Accounting

The Suva City Council has adopted a fund accounting system, as a considerable part of annual revenues comprises of rates for different purposes and special purpose funds as required by the Local Government Act. Accordingly, it is necessary to establish a separate fund to record the amount received, expenditure incurred and the net balance of funds available to be carried forward into the next financial year.

The identification of funds is maintained throughout the accounting system, thus providing the control necessary to ensure that each fund is used only for the purpose for which it is received.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

---

1.5 Summary of significant accounting policies *continued*

i) Fund Accounting *continued*

Details of Special Purpose Funds maintained by the Council are:

Parking meter fund

The Council, in compliance with the Traffic Act, has to maintain a separate account for the operation of Parking meters in designated areas of roads within the city. The account has been created using Council's funds. This is shown separately for the purposes of maintaining records of balance of Council funds set aside to be utilised in Parking Meter installation projects.

Car park fund

This fund has been created for contributions received from developers under the Town Planning Act. The fund is used to construct and develop car parks. The account has been created using Council's funds. This is shown separately for the purposes of maintaining records of the balance of Council funds set aside to be utilised in construction of car parks in Suva city.

Tugri fund

The Urban Governance Initiative Fund has been created for grants received from United Nations Development Programme (UNDP). The fund is used for road improvement capital projects.

Lami rehabilitation fund

This fund has been created for contributions from the Government. The fund will be used to upgrade the Lami Dump.

j) Provisions

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made of the amount of the obligation. Where the Council expects a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when reimbursement is virtually certain. If the effect of time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as an interest expense.

Employee entitlements

Employee entitlements relating to wages, salaries, annual leave, sick leave, long service leave and retirement benefit represents the amount which the Council has a present obligation to pay resulting from the employees' services provided up to balance date.

k) Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date of whether the fulfillment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset.

*Council as a lessee*

Finance leases, which transfer to the Council substantially all the risks and benefits incidental to ownership of the leased item, are capitalised at the inception of the lease at the fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are reflected in the statement of comprehensive income.

Capitalised leased assets are depreciated over the shorter of the estimated useful life of the asset and the lease term, if there is no reasonable certainty that the Council will obtain ownership by the end of the lease term.

Operating lease payments are recognised as an expense in the statement of comprehensive income on a straight line basis over the lease term.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

1.5 Summary of significant accounting policies *continued*

l) Revenue recognition

Revenue is recognised in the financial statements using the accrual concept of accounting.

m) Income tax

The Council is exempt from income tax in accordance with the provisions of Section 17(4) of the Income Tax Act.

n) Comparative figures

Comparative figures have been amended where necessary, for changes in presentation in the current year.

2. SURPLUS FOR TRUST FUNDS

Surplus for the year has been determined after:

Parking meter fund

	2009 \$	2008 \$
<u>Total revenue</u>	<u>681,833</u>	<u>583,009</u>
<u>Expenditure</u>		
Salaries and wages	213,666	145,007
Legal expense	43,763	1,190
Management expenses	1,418	13,265
Repairs and maintenance	16,940	99,041
Stationery and postage	2,571	14,936
Total expenditure	<u>278,358</u>	<u>273,439</u>
Net surplus for the year	<u>403,475</u>	<u>309,570</u>

Car park fund

Total revenue	44,132	58,843
Total expenditure	-	-
Net surplus for the year	<u>44,132</u>	<u>58,843</u>

3. CASH AT BANK AND ON HAND

	\$	\$
Cash at bank	486,397	707,696
Cash at bank- Reserve funds (a)	1,002,844	619,084
Cash on hand	2,735	4,200
Total cash at banks and on hand	<u>1,491,976</u>	<u>1,330,980</u>

(a) As the Council sets aside its own funds for installation of parking meters in Suva city, separate bank accounts are maintained to record cash received from utilisation of parking meters by public.

4. HELD-TO-MATURITY INVESTMENTS

	\$	\$
Merchant Finance Limited	-	5,741,223
Colonial National Bank	328,000	-
ANZ bank	500,000	-
	<u>828,000</u>	<u>5,741,223</u>

The held-to-maturity are term deposits held with Colonial National Bank (CNB) and ANZ bank. The term deposit held with CNB will mature on 12 May 2010 and earns an interest rate of 7% per annum while the term deposit held with ANZ bank will mature on 27 May 2010 and earns an interest rate of 7% per annum.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

	2009	2008
	\$	\$
<b>5. INVENTORIES</b>		
General stores inventory	225,060	130,057
Stationery stock	18,126	23,671
Motor parts	46,124	37,371
Fuel stock	40,738	14,937
Less: provision for obsolescence	(7,783)	(7,783)
	<u>322,265</u>	<u>198,253</u>
<b>6. TRADE AND OTHER RECEIVABLES</b>		
	\$	\$
Rates receivables	15,016,320	14,459,456
Less: provision for doubtful debts	(10,357,174)	(10,357,174)
	<u>4,659,146</u>	<u>4,102,282</u>
Other debtors	3,491,547	3,427,257
Less: provision for doubtful debts	(2,745,950)	(954,153)
	<u>745,597</u>	<u>2,473,104</u>
Interest accrued on term deposit and loan	84,229	84,229
Total receivables	<u>5,488,972</u>	<u>6,659,615</u>
Trade receivables of the Council comprises of rates receivable and other debtors as disclosed above. Other debtors largely represents business license, taxi, minibus and parking meter receivables. Rates receivables and other receivables are interest bearing and are generally on 30-90 day terms. As at 31 December 2009, trade receivables at nominal value of \$13,103,124(2008: \$11,311,327) were impaired and fully provided for.		
Movement in the provision for doubtful debts of receivables were as follows:		
<u>Rates receivables</u>		
At 1 January	10,357,174	5,935,627
Charge for the year	-	4,421,547
31 December	<u>10,357,174</u>	<u>10,357,174</u>
<u>Other debtors</u>		
At 1 January	954,153	1,806,193
Charge for the year/(utilised)	1,791,797	(852,040)
31 December	<u>2,745,950</u>	<u>954,153</u>
See Note 17(b) on credit risk of trade and other receivables which discusses how Council manages and measures credit quality of trade and other receivables that are neither past due nor impaired.		
<b>7. SUNDRY DEPOSITS</b>	\$	\$
Tenders	142,236	128,231
Library	81,712	79,314
Performance bond	88,065	118,065
Hall hire	101,992	95,178
Tenancy	102,564	95,964
Provisional tax	40,109	-
Deposit from FNPF	-	3,900,000
Others	849,591	846,591
Total sundry deposits	<u>1,406,269</u>	<u>5,263,343</u>

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

7. SUNDRY DEPOSITS <i>continued</i>		2009	2008
Disclosed in the statement of financial position as:		\$	\$
Current Liabilities		1,406,269	1,363,343
Non-Current Liabilities		-	3,900,000
		<u>1,406,269</u>	<u>5,263,343</u>
8. TRADE AND OTHER PAYABLES		\$	\$
Trade		1,725,650	493,496
Other payables		683,955	2,235,274
		<u>2,409,605</u>	<u>2,728,770</u>
Terms and conditions of the above financial liabilities:			
Trade and other payables are non-interest bearing and are normally settled on 60 day term;			
Interest payable is normally settled monthly throughout the financial year.			
For explanation on the Council's credit and liquidity risk management process, refer to note 17.			
9. PROVISIONS		\$	\$
<u>Legal claims</u>			
At 1 January		300,000	300,000
Movement, net		-	-
As at 31 December		<u>300,000</u>	<u>300,000</u>
<u>Employee entitlement</u>			
At 1 January		159,602	159,602
Movement, net		-	-
At 31 December		<u>159,602</u>	<u>159,602</u>
Total provisions		<u>459,602</u>	<u>459,602</u>
Disclosed in the statement of financial position as:			
Current		422,850	422,850
Non-current		36,752	36,752
Total provisions		<u>459,602</u>	<u>459,602</u>
10. INTERST BEARING LOANS AND BORROWINGS		\$	\$
<b>Current</b>	<i>Effective interest rate %</i>		
Fiji National Provident Fund	7.2-7.5%	1,253,212	1,163,635
Colonial Fiji Life Limited	9.23%	289,936	647,501
Westpac Banking Corporation	6.5%	178,984	-
Finance lease- Westpac Banking Corporation	12%	191,556	262,234
Total current		<u>1,913,688</u>	<u>2,073,370</u>
<b>Non-current</b>			
Fiji National Provident Fund	7.2-7.5%	4,182,622	5,437,313
Colonial Fiji Life Limited	9.23%	496,327	794,737
Westpac Banking Corporation	6.5%	525,839	-
Finance lease- Westpac Banking Corporation	12%	137,457	400,769
Total non-current		<u>5,342,245</u>	<u>6,632,819</u>

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

10. INTEREST BEARING LOANS AND BORROWINGS *continued*

	2009	2008
<u>Loans and borrowings- principal and interest outstanding</u>	\$	\$
Opening balance at 1 January	8,706,189	10,333,518
Add: Interest accrual- current year	1,075,056	769,684
Less: Interest accrual- previous year	(769,684)	(356,882)
Less: Repayment	(2,460,452)	(2,040,131)
Add: New Loan	704,824	-
Closing balance at 31 December	7,255,933	8,706,189
<u>Principal and interest commitments at balance date:</u>		
Interest accrual	1,075,056	769,684
Principal due in one year	1,302,715	1,829,645
	2,377,771	2,599,329
Principal due in over 1 year but less than 2 years	1,300,109	1,775,229
Principal due in over 2 year but less than 5 years	1,927,468	3,417,303
Principal due in greater than 5 years	1,650,585	914,328
Closing balance at 31 December	7,255,933	8,706,189

Particulars relating to interest bearing loans and borrowings

- Loans from Fiji National Provident Fund are secured by mortgage debenture over all the fixed assets, securities instruments and computer software, and accounting and other business records of the Council.
- Loans from Colonial Fiji Life Limited are secured by mortgage debenture over certain assets of the Council.
- The bank loan from Westpac Banking Corporation are secured by pari passu debenture deeds of \$1,300,000, \$250,000 and \$2,100 over all of the Council's assets and undertakings without any preference or priority of existing debentures one over another.

11. PROPERTY, PLANT AND EQUIPMENT

	\$	\$
<u>Leaschold Land</u>		
Cost:		
At 1 January	261,896	241,603
Additions	-	20,293
At 31 December	261,896	261,896
Depreciation and impairment		
At 1 January	2,619	-
Depreciation charge for the year	2,593	2,619
At 31 December	5,212	2,619
Net book value	256,684	259,277
<u>Buildings</u>		
Cost:		
At 1 January	6,040,198	5,927,447
Additions	367,187	112,795
Disposals	-	(44)
At 31 December	6,407,385	6,040,198

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

11. PROPERTY, PLANT AND EQUIPMENT <i>continued</i>	Note	2009 \$	2008 \$
Depreciation and impairment			
At 1 January		1,906,061	1,811,279
Depreciation charge for the year		95,396	94,782
At 31 December		<u>2,001,457</u>	<u>1,906,061</u>
Net book value		4,405,928	4,134,137
<u>Infrastructure Assets</u>			
Cost:			
At 1 January		26,644,123	26,322,766
Additions		108,250	321,357
At 31 December		<u>26,752,373</u>	<u>26,644,123</u>
Depreciation and impairment			
At 1 January		3,851,098	3,623,697
Depreciation charge for the year		252,107	227,401
At 31 December		<u>4,103,205</u>	<u>3,851,098</u>
Net book value		22,649,168	22,793,025
<u>Plant, Equipment &amp; Machinery</u>			
Cost:			
At 1 January		5,765,822	5,359,540
Additions		1,214,373	654,912
Disposals		-	(11,070)
Difference between Fixed Asset Register and the general ledger	25	-	(237,560)
At 31 December		<u>6,980,195</u>	<u>5,765,822</u>
Depreciation and impairment			
At 1 January		3,800,528	3,516,254
Disposals		-	(10,161)
Depreciation charge for the year		360,376	294,435
At 31 December		<u>4,160,904</u>	<u>3,800,528</u>
Net book value		2,819,291	1,965,294
<u>Vehicle</u>			
Cost:			
At 1 January		288,980	266,596
Additions		-	55,111
Disposals		-	(32,727)
At 31 December		<u>288,980</u>	<u>288,980</u>

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

11. PROPERTY, PLANT AND EQUIPMENT *continued*

	2009	2008
	\$	\$
Depreciation and impairment		
At 1 January	217,084	225,483
Disposals	-	(24,337)
Depreciation charge for the year	14,379	15,939
At 31 December	231,463	217,085
Net book value	57,516	71,895
<u>Library Books</u>		
Cost:		
At 1 January	274,012	274,012
Additions	26,605	-
At 31 December	300,617	274,012
Depreciation and impairment		
At 1 January	232,128	221,657
Depreciation charge for the year	8,377	10,471
At 31 December	240,505	232,128
Net book value	60,111	41,884
<u>Aid Granted Assets</u>		
Cost:		
At 1 January	1,407,294	1,407,294
At 31 December	1,407,294	1,407,294
Depreciation and impairment		
At 1 January	1,177,268	1,140,417
Depreciation charge for the year	31,133	36,851
At 31 December	1,208,401	1,177,268
Net book value	198,893	230,026
<u>Furniture and fittings</u>		
Cost:		
At 1 January	460,814	402,841
Additions	64,324	57,973
At 31 December	525,138	460,814

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

11. PROPERTY, PLANT AND EQUIPMENT <i>continued</i>	Note	2009 \$	2008 \$
Depreciation and impairment			
At 1 January		337,921	327,653
Depreciation charge for the year		18,880	10,268
At 31 December		356,801	337,921
Net book value		168,337	122,893
<u>Computer Hardware</u>			
Cost:			
At 1 January		510,829	476,016
Additions		73,655	34,813
At 31 December		584,484	510,829
Depreciation and impairment			
At 1 January		328,525	255,172
Depreciation charge for the year		60,077	73,353
At 31 December		388,602	328,525
Net book value		195,882	182,304
<u>Leased vehicles</u>			
Cost:			
At 1 January		1,832,950	1,896,593
Disposals		(123,191)	(63,643)
At 31 December		1,709,759	1,832,950
Depreciation and impairment			
At 1 January		922,407	740,203
Disposals		(50,123)	(46,050)
Depreciation charge for the year		171,063	228,254
At 31 December		1,043,347	922,407
Net book value		666,412	910,543
<u>Work in progress</u>			
Cost:			
At 1 January		890,861	-
Additions		422,140	890,861
Disposals		(549,900)	-
Net book value		763,101	890,861
Variances arising due to reclassification of fixed assets into different sub-heading	25	(572,625)	(802,661)
Total Investment, property, plant and equipment		31,668,698	30,799,478

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

<b>12. INVESTMENT PROPERTY</b>	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Cost:		
At 1 January	16,530,074	16,530,074
Additions	665,632	-
At 31 December	17,195,706	16,530,074
Depreciation and impairment		
At 1 January	4,732,758	4,512,504
Depreciation charge for the year	211,917	220,254
At 31 December	4,944,675	4,732,758
Net book value	12,251,031	11,797,316
<b>13. INTANGIBLE ASSETS</b>	<b>\$</b>	<b>\$</b>
Cost:		
At 1 January	274,982	256,549
Additions	-	18,433
At 31 December	274,982	274,982
Depreciation and impairment		
At 1 January	196,093	171,389
Depreciation charge for the year	15,805	24,704
At 31 December	211,898	196,093
Net book value	63,084	78,889
<b>14. OTHER FINANCIAL ASSETS</b>	<b>\$</b>	<b>\$</b>
<u>Loan receivable</u>		
At 1 January	5,430,189	5,466,203
Add interest	162,906	163,986
Less repayment	(200,000)	(200,000)
Closing balance at 31 December	5,393,095	5,430,189
Disclosed in the statement of financial position as:		
Current	38,207	34,965
Non-current	5,354,888	5,395,224
Total loan receivable	5,393,095	5,430,189
Loan receivable are held to maturity and generate fixed interest income for the Council. The carrying value might be affected by changes in the credit risk of the Council.		
<b>15. CAPITAL GRANT IN AID</b>	<b>\$</b>	<b>\$</b>
At 1 January	230,046	266,897
Released to the statement of comprehensive income	(31,132)	(36,851)
Closing balance at 31 December	198,914	230,046

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

16. RELATED PARTY TRANSACTIONS

(a) Councilors

Council members as at 31 December 2009 were:

The Lord Mayor, Cr. Ratu Peni Volavola	Cr. Anwar Khan
The Deputy Mayor, Cr. Josefa Gavid	Cr. Deven Magan
Cr. Akuila Bale	Cr. Iniasi Naua
Cr. Eroni Cakacaka	Cr. Anendra Prasad
Cr. Panapasa Ceinaturga	Cr. Dhani Ram
Cr. Maciu Cerewale	Cr. Babu Sharma
Cr. Ruci Domoni	Cr. Rupeni Silimaibau
Cr. Tevita Tuimabualau	Cr. Temalesi Weleilakeba
Cr. Chandu Umaru	Cr. Sashi Dhanji
Cr. Solomon Vosaicake	Cr. Priscilla Singh

However, on 31 January 2009, the Ministry of Local Government, Urban Development, Housing and Environment dissolved the Council. Thereafter, a Special Administrator was appointed to manage the affairs of the Council. The first Special Administrator appointed was Mr Vijendra Prakash followed by Mrs Marica Hallacy in the year 2009.

(b) Transactions with related parties are as follows:

Transactions with related parties during the year ended 31 December 2009 with approximate transaction value are summarised as follows:

	2009	2008
	\$	\$
Councilors Expenses	-	-
Lord Mayor - Honorarium	-	80,000
Sitting Allowances	689	140,005

These transactions with related parties were made on normal commercial terms and conditions.

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Council's principal financial liabilities consists of loans and borrowings and trade and payables. The main purpose of these financial liabilities is to finance the Council's operations and to provide guarantees to support its operations. The Council's financial assets of other receivables arise directly from its operations.

The main risk arising from the Council's financial statements are interest rate risk, credit risk, and liquidity risk. The Council reviews and agrees policies for managing each of these risks which are summarised below.

a) Interest rate risk

The Council's exposure to the risk of changes in market interest rates relates primarily to the Council's long-term debt obligations with floating interest rates. The Council's policy is to manage its interest cost using a mix of fixed and variable rate debts.

	Increase / (decrease) in interest rate	Effect on profit before tax
2009	+10%	(7,981)
	-10%	7,981
2008	+10%	(9,970)
	-10%	9,970

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES *continued*

b) Credit risk

Credit risk is the risk of financial loss to the Council if a ratepayer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Council's receivables from ratepayers and other debtors.

The Council has no significant concentrations of credit risk. Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis.

The Council establishes an allowance for impairment that represents its estimate of incurred losses in respect of trade and other receivables. The main component of this allowance is a specific loss component that relates to individually significant exposures.

	Carrying amount	
	2009	2008
Cash and cash equivalents	1,491,976	1,330,980
Held-to-maturity investments	828,000	5,741,223
Trade and other receivables	5,488,972	6,659,615

d) Liquidity risk

Liquidity risk is the risk that the Council will not be able to meet its financial obligations as they fall due. The Council monitors its risk to a shortage of funds using a recurring liquidity planning tool. This tool considers the maturity of both its financial investments and financial assets (e.g. accounts receivables, other financial assets) and projected cash flows from operations.

The table below summarises the maturity profile of the Council's financial liabilities at 31 December 2009 based on contractual undiscounted payments.

*As at 31 December 2009*

	1 Year	1 to 5 years	> 5 years	Total
	S	S	S	S
Interest bearing loans and borrowings	2,377,771	3,227,577	1,650,585	7,255,933
Creditors and accruals	2,409,605	-	-	2,409,605
Sundry Deposits	1,406,269	-	-	1,406,269
	<b>6,193,645</b>	<b>3,227,577</b>	<b>1,650,585</b>	<b>11,071,807</b>

*As at 31 December 2008*

	1 Year	1 to 5 years	> 5 years	Total
	S	S	S	S
Interest bearing loans and borrowings	2,073,370	5,961,207	671,612	8,706,189
Creditors and accruals	2,728,770	-	-	2,728,770
Sundry Deposits	1,363,343	3,900,000	-	5,263,343
	<b>6,165,483</b>	<b>9,861,207</b>	<b>671,612</b>	<b>16,698,302</b>

e) Capital Management

The primary objective of the Council's capital management is to ensure that it maintains a strong credit rating and a healthy capital ratio in order to support its business.

The Council manages its funds and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the fund, the Council may adjust its operational activities for the year.

The Council monitors funds using a gearing ratio, which is net debt divided by total funds plus net debt. The Council includes within net debt, trade and other payables less cash and cash equivalents. Funds includes Council Municipal Funds and Council Trust Funds.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2009

	2009	2008
	\$	\$
<b>17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES <i>continued</i></b>		
Interest bearing loans and borrowings	7,255,933	8,706,189
Creditors and accruals	2,409,605	2,728,770
Less cash and short term deposits	(2,319,976)	(7,072,203)
Net debt	7,345,562	4,362,756
Funds	45,776,797	44,647,993
Funds and net debts	53,122,359	49,010,749
Gearing ratio	14%	9%

f) Regulatory Risk

The Council's profitability can be significantly impacted by the regulatory agencies. Change in the laws or regulations made by the Government could have material impact to the business activities of the Council.

**18. FINANCIAL INSTRUMENTS**

Set out below is a comparison by category of carrying amounts and fair values of all of the Council's financial instrument that

	Carrying amount		Fair value	
	2009	2008	2009	2008
	\$	\$	\$	\$
<b><i>Financial assets</i></b>				
Cash at banks and on hand	1,491,976	1,330,980	1,491,976	1,330,980
Held-to-maturity investments	828,000	5,741,223	828,000	5,741,223
Trade and other receivables	5,488,972	6,659,615	5,488,972	6,659,615
Loan receivable	5,393,095	5,430,189	5,393,095	5,430,189
<b><i>Financial liabilities</i></b>				
Interest bearing loans and borrowings	7,255,933	8,706,189	7,255,933	8,706,189
Sundry deposits	1,406,269	5,263,343	1,406,269	5,263,343
Trade and other payables	2,409,605	2,728,770	2,409,605	2,728,770

The fair value of derivatives and borrowings has been calculated by discounting the expected future cash flows at prevailing interest rates. The fair value of financial assets have been calculated using market interest rates.

**19. PRINCIPAL ACTIVITIES**

The Council was established under the Local Government Act to provide for the health, welfare and convenience of the inhabitants of the Suva City Municipality and to preserve the amenities or credit thereof.

## SUVA CITY COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS (CONT'D) FOR THE YEAR ENDED 31 DECEMBER 2009

---

#### 20. COMPARATIVES

Where necessary, comparative figures have been re-grouped to conform to changes in presentation in the current year.

#### 21. COUNCIL DETAILS

##### Council incorporation

The Council was incorporated in Fiji under the Local Government Act, 1972.

##### Registered office and Principal place of business

Civic Centre  
196 Victoria Parade,  
Suva,  
Fiji.

##### No. of Employees

The total number of established staff as at 31 December 2009 were 153, unestablished workers were 242 and temporary workers were 92.

#### 22. COMMITMENT AND CONTINGENT LIABILITY

a) As at 31 December 2009, SCC had contingent assets amounting to \$3,400,000

##### b) CONTINGENT LIABILITY

Contingent liabilities estimated and not reflected in the statement of financial position as at 31 December 2009:

	2009	2008
Indemnity guarantees	117,766	117,766
Litigation actions	30,000	30,000
	<u>147,766</u>	<u>147,766</u>

#### 23. SUBSEQUENT EVENTS

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Council, to affect significantly its operations, the results of those operations, or the state of affairs of the Council, in future financial years.

#### 24. ERRORS ARISING IN COUNCIL MUNICIPAL FUNDS

During the year 2008, a number of adjustments were made to the General Rate Fund general ledger account. These adjustments resulted in variances between Statement of Comprehensive Income and system generated Profit and Loss statement. Consequently, \$2,063,000 had to be adjusted to Council Municipal Funds.

25. DIFFERENCES BETWEEN FIXED ASSETS REGISTER AND THE GENERAL LEDGER

Variances amounting to S237,560 were noted between Fixed Asset Register (FAR) and the fixed asset general ledger in the year 2008. The Council has used FAR to prepare the fixed asset reconciliation shown in Note 11. Consequently, S237,560 is shown as a difference between the FAR and general ledger in Note 11. Furthermore, in the year 2009, the Council categorised property, plant and equipment using detailed sub-headings compared to prior years. This was performed to provide detailed analysis of movements in property, plant and equipment disclosed in the financial statements. However, after categorising property, plant and equipment, the Council noted variances amounting to S572,625 and S802,661 between the FAR and the property, plant and equipment reconciliation for the year 2009 and 2008 respectively. These variances are also shown as a difference between the FAR and general ledger in Note 11.

**SUVA CITY COUNCIL  
DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2009**

---

**Disclaimer on Additional Financial Information**

The following additional financial information, being the attached detailed statement of comprehensive income has been compiled by the management of Suva City Council and does not form part of the statutory financial statements.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than Suva City Council may suffer arising from any negligence on our part. No person should rely on the additional financial information without having an audit or review conducted.

**SUVA CITY COUNCIL  
DETAILED INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2009**

<b>GENERAL RATE FUNDS - OPERATING STATEMENT</b>	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
General rates	5,189,401	5,189,231
Less: Rates discount	(894,140)	(1,068,458)
	<u>4,295,261</u>	<u>4,120,773</u>
Interest on investment and overdue rates	(32,952)	2,092,041
Interest on loan receivable	162,906	163,986
Fees, charges and rents	5,603,612	4,917,723
<b>Other Income</b>		
Amortisation of capital grant	31,132	36,851
Business and trading licenses	991,313	692,620
Gully emptier (net)	-	9,015
Outside jobs (net)	55,203	381,274
Miscellaneous	52,122	960,697
<b>Total revenue</b>	<u>11,158,597</u>	<u>13,374,980</u>
<b>LESS: Expenditure</b>		
Administrative and operating costs	3,617,088	2,301,153
Auditor's remuneration	25,827	30,000
Bad debts written off	-	135,021
Councilors expenses	689	368,082
Consultants fee	18,208	19,997
Depreciation and amortization	1,242,105	1,227,779
Engineering services department	5,006,956	1,364,930
Fiji National Provident Fund	-	639,384
Garbage and refuse collection	460,452	1,829,960
Grass cutting and drain cleaning	834,143	925,272
Health services department	2,674,830	1,071,251
Hibiscus festival/ Suva carnival	14,878	16,275
Insurance	350,160	345,655
Provision for doubtful debts	1,791,797	443,055
Roads, footpaths and bridges	295,311	1,224,689
Road signs, road markings and traffic lights	-	89,402
TPAF levy	36,251	97,983
Uniforms and protective clothing	71,858	48,169
User maintenance costs	230,881	3,418,186
Vehicle and plant running expenses	638,671	1,373,563
<b>Total expenditure</b>	<u>17,310,105</u>	<u>16,969,806</u>
<b>Operating deficit for the year</b>	<b>(6,151,508)</b>	<b>(3,594,826)</b>

*The Detailed Income Statement is to be read in conjunction with the disclaimer set out on page 33.*

SUVA CITY COUNCIL  
 DETAILED INCOME STATEMENT *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2009

LOAN RATE FUND - OPERATING STATEMENT	2009	2008
	\$	\$
Revenue		
Loan Rates	6,672,399	6,672,319
Total revenue	<u>6,672,399</u>	<u>6,672,319</u>
LESS: Expenditure		
Interest	687,709	750,611
Total expenditure	<u>687,709</u>	<u>750,611</u>
Operating surplus for the year	5,984,690	5,921,708

*The Detailed Income Statement is to be read in conjunction with the disclaimer set out on page 33.*

SUVA CITY COUNCIL  
 DETAILED INCOME STATEMENT *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2009

---

TRUST FUND - STREET LIGHT FUND- OPERATING STATEMENT

Revenue

Street light rate	1,062,190	1,062,177
-------------------	-----------	-----------

Total revenue	<u>1,062,190</u>	<u>1,062,177</u>
---------------	------------------	------------------

LESS: Expenditure

Maintenance of street light	43,864	159,285
-----------------------------	--------	---------

Power consumption	170,311	376,380
-------------------	---------	---------

Total expenditure	<u>214,175</u>	<u>535,665</u>
-------------------	----------------	----------------

Operating surplus for the year	848,015	526,512
--------------------------------	---------	---------

*The Detailed Income Statement is to be read in conjunction with the disclaimer set out on page 33.*

SUVA CITY COUNCIL  
 DETAILED INCOME STATEMENT *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2009

PARKING METER FUND - OPERATING STATEMENT

Revenue

Parking meter		
-collections	506,909	428,641
- fines and court fees	153,446	150,268
- fleet administration	21,478	4,100
<b>Total revenue</b>	<b>681,833</b>	<b>583,009</b>

LESS: Expenditure

Salaries and wages	213,666	145,007
Management expenses	43,763	13,265
Legal expenses	1,418	1,190
Repairs and maintenance	16,940	99,041
Stationery and postage	2,571	14,936
<b>Total expenditure</b>	<b>278,358</b>	<b>273,439</b>
<b>Operating surplus for the year</b>	<b>403,475</b>	<b>309,570</b>

*The Detailed Income Statement is to be read in conjunction with the disclaimer set out on page 33.*

SUVA CITY COUNCIL  
 DETAILED INCOME STATEMENT *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2009

TRUST FUND - CAR PARK FUND- OPERATING STATEMENT	2009 \$	2008 \$
Revenue		
Contribution for car parks	44,132	-
Total revenue	<u>44,132</u>	<u>-</u>
LESS: Expenditure		
Management expenses	-	-
Total expenditure	<u>-</u>	<u>-</u>
Operating surplus for the year	44,132	-

*The Detailed Income Statement is to be read in conjunction with the disclaimer set out on page 33.*

