



SUVA CITY COUNCIL

ANNUAL REPORT 2011



Parliamentary Paper No: 196 of 2020



City of Suva

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2011

ANNUAL REPORT



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. 190 OF 2020



City of Suva

23rd July, 2019

The Honourable Minister
Ministry of Industry, Trade, Tourism, Local Government,
Housing & Community Development
Civic Tower Building
Victoria Parade
Suva

Dear Madam,

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 31st December, 2011.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Bijay Chand'.

Bijay Chand
ACTING SPECIAL ADMINISTRATOR/ACTING CHIEF EXECUTIVE OFFICER

2011 ANNUAL REPORT

AND FINANCIAL STATEMENTS

Welcome to the Suva City Council

This Annual Report will tell you how we performed

during the financial year from January-December 2011

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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 for the City Community and Visitors.

VALUES

Integrity,
Customer Service,
Transparency,
Honesty,
Innovation,
Productivity,
Community and
Civic Responsibility.

INTRODUCTION

A. ANNUAL REPORT

This Annual Report presents a summary of –

- The work we did in the year
- The standard of service we provided
- The contribution our work made to Suva City
- Our financial results

By statute, the Annual Report and Audited Financial Statements are produced to inform the Government and our Stakeholders how and where money is spent.

B. PRINCIPAL OFFICERS OF THE COUNCIL

– EXECUTIVE MANAGEMENT TEAM

1. Mr. Chandra Kant Umaria, Special Administrator (from 28th April 2010 – 31/12/2011) and Acting Chief Executive Officer (from 17/03/11 – 31/12/11)
2. Ms Sera B Nicholls, Chief Executive Officer (from 31/05/2010 – 16/03/2011 Terminated)
3. Ms Kaliti Mate, Acting Director Administration & Operations (01/04/2010 – 31/12/2011)
4. Mr Bijay Chand, Acting Director Health Services (01/04/2010 – 26/01/2011) & Director Health Services (from 27/01/11 – 31/12/11)
5. Mr Ravindra Pillay, Director Engineering Services (from 10/01/11 – 24/10/11)
6. Mr Vulisere Tukana, Acting Director Engineering Services (09/02/2010 – 07/01/2011) and 25/10/11 – 31/12/11)
7. Mr Jeremy Chang, Acting Director Finance (16/06/2010 – 28/04/2011)
8. Mr Amit Kumar, Acting Director Finance (29/04/2011 – 14/07/11)
9. Ms Swastika Rattan, Acting Director Finance (17/07/11 – 31/12/11)
10. Mr Surend Prasad, Acting City Planner (10/02/2010 – 31/12/11)
11. Mr Zulfikar Sahukhan, City Lawyer (28/06/2010 – 31/12/11)

C. CIVIC RECEPTIONS IN THE COUNCIL

Civic Receptions during the year were given for the following -

- Chinese New Year Celebration – hosted afternoon tea
- Opening of the New Fish Market, Bailey Bridge Mini Market
- Launching of the “Army Supports Environment Safety Initiative”

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

10/02/2011	<u>Celebration of the Chinese New Year:</u> Mr Humphrey Chang, 178 Lakeba Street, Samabula Mr Noel Kilner, Pearce Home Mr Tom Campbell, 161 Renwick Road, Suva Mr Huoy He, Chinese Embassy Mr ChinLe Wu, Chinese Embassy Mr T Yan, Chinese Embassy Mr C Shuzeng, Chinese Embassy Mr Hao Ming Liang, Chinese Embassy Mr Low Kin, Chinese Embassy Mr Liao Xiao Ping, Chinese Association of Fiji Mr Hyun Soo Lee Mr Vikatoria Joseph, 71-73 Rewa Street, Suva Mr Jeremy Zo, 15 Salesi Road, Suva Ms Grace Huang, 15 Salesi Road, Suva Mr Zhi Wei Wen Mr Simon Fong, Vine Yard Palace Mr Kevin Yan, 247 Rewa Street, Suva Mr Patrick, Suva Mr Anthony HPRM, Tiko's Floating Restaurant Mr Yee Wah Sing, Garden City Mr Peter MCoy, Grants Waterhouse Mr Suohir Deva, Hibiscus Event Group Sir James Ah Koy, Suva
11/02/2011	<u>Initiatives of Change - Action For Life 5 - Group to the South Pacific:</u> Mr Suresh Khatri, 27B Storck Street, Nasese Mr Daura Luzar Mr Na Min-Hui Mr Kim Young-Tae Mr Yang Ya-Ying Mr Nigel Harwood, Australia
03/03/2011	Mr Isikeli Mataitoga, Embassy of Fiji in Tokyo, Japan
16/03/2011	<u>Launching of the "Army Supports Environment Safety Initiative" by the Minister of Local Government, Urban Development, Housing & Environment, Col. S Saumatua:</u> Mr Jope Davetawalu Mr Shailendra Prasad, Vodafone Fiji Limited Mr Mosese Kama, Nasinu Town Council Mrs Preeya Ieli, Lami Town Council

	Ms Laisani Raikoti, Lami Town Council
	Mr Samuela Tupou, 3FIR, QE Barracks
	Mr Jone Kaloluniwai, 3FIR, QE Barracks
	Mr Netani Kaukimoce, 3FIR, QE Barracks
	Mr Timoci Naivalu, 3FIR, QE Barracks
	Mr S Malaucake, 3FIR, QE Barracks
	Mr M Tagicakibau, 3FIR, QE Barracks
	Mr Seci Onorua, 3FIR, QE Barracks
	Mr Tomasi Tuicakau, 3FIR, QE Barracks
	Mr Waisake Ratu, 3FIR, QE Barracks
	Mr Navitalai Vinaka, 3FIR, QE Barracks
	Mr Panapasa Vakaenei, 3FIR, QE Barracks
	Mr Tevita Tevita, 3FIR, QE Barracks
	Mr Solomon L, 3FIR, QE Barracks
	Mr Maciu R, 3FIR, QE Barracks
	Mr Remesia K, 3FIR, QE Barracks
	Mr S Vereivalu, 3FIR, QE Barracks
	Mr U Qalo, 3FIR, QE Barracks
	Mr T Natoga, 3FIR, QE Barracks
	Mr I. Delaivuna, 3FIR, QE Barracks
	Mr H Ieli, 3FIR, QE Barracks
22/03/2011	Mr Somsook Boonyabancha, ACHR Mr F R Norbertu, PHILS Mr Maurice Leonhardt, ACHR
16/05/2011	<u>Courtesy Visit by the Delegation from Guangdong Province, China:</u> Mr Wang Shitong, Guangdong Police, Guangdong Province Mr Zhung Chunxin, General Office of the People's Government at Guangdong Province Mr Chen Kitai, Guangdong Province Tourism Administration Mr Cheng Yong Guang, Guangdong Zhangjiang State Forum Business Mr Du Yue, Guangdong People's Association for Friendship with Foreign Countries Mr Shang Donglei, Public Institution Register and Management Bureau of Guangdong Mr Lu Zan, Guangdong People's Association for Friendship with Foreign Countries
05/07/2011	Mr Peni Ratumaitavuki, Commissioner Central's Office
26/07/2011	Seven (7) Member Delegation from Viwu, People's Republic of China
28/07/2011	Courtesy Visit by a Nine (9) Member Delegation from Guangdong Province, China

- 16/08/2011 Courtesy Call by His Excellency, the Ambassador of the People's Republic of China
- 22/08/2011 Civic Reception – In Honour of the 2011 Vodafone Hibiscus Contestants:
 Mr John & CID Officers, Totogo Police Station
 Mr Glenn Pope, University of the South Pacific
 Mr Birend Prasad, EPL
 Mr Surend Prasad, SCC
 Mr Maraia Ubitau, SCC
 Mr Hasumukh Patel, 74 Ratu Sukuna Road, Nasese
 SP Kelepi K, Fiji Corrections Service
 RSP Tevita W, Fiji Police Force
 Ms Veronica Jang, 20 Matuku Street, Samabula
 Mr Anare Tuifagalele, Contractor – Namadai Maintenance Contractors
 Mr P Sharma, Fiji Museum
 Mr Noel Kilner, Delainavesi
 Mr Moses K Mose, S I High Commission
 Mr Takashi Tavabe, Embassy of Japan
 Mr Sunil Chand
 Mr Mosese R, BSP Life
 Tui Suva, Suvavou Village
 Mr Ratilal K, Kasabia
 Mr Ratuloaloa, Ministry of Local Government
 Ms Doreen, Ministry of Local Government
 Mr Ravi, Ministry of Local Government
 Mr Sireli Nakelekelevesi, SCC
- 20/10/2011 Delegation from Beijing, China
- 01/11/2011 Mrs Fesi Filyier, FNU Lautoka Campus
 Ms Aloesi Logavatu, FNU Lecturer – Lautoka Campus
 Ms Karalaini B Raisuqe, FNU Student, Lautoka Campus
 Ms Samisoni Rokovunisei, FNU Student, Lautoka Campus
 Mr Solo Smith, FNU Student, Lautoka Campus
 Ms Salote Nainoka, FNU Student, Lautoka Campus
 Ms Torika Raguru, FNU Student, Lautoka Campus
 Ms Romera Leqe Tiri, FNU Student, Lautoka Campus
 Ms Zoya I. Amir, FNU Student, Lautoka Campus
 Ms Veron Vernita, FNU Student, Lautoka Campus
 Ms Shazneen Hussain, FNU Student, Lautoka Campus
 Mr Avinesh Chand, FNU Student, Lautoka Campus
 Mr Donald David Dorsamy, FNU Student, Lautoka Campus
 Mr Krinal S Gopal, FNU Student, Lautoka Campus
 Mr Savenaca Turagavou, FNU Student, Lautoka Campus

Ms Sainiana Tinai, FNU Student, Lautoka Campus
 Ms Marfisha N Rattan, FNU Student, Lautoka Campus
 Ms Divya Darshika Deo, FNU Student, Lautoka Campus
 Ms Reshma Lata, FNU Student, Lautoka Campus
 Ms Prakashni Devi Sundar, FNU Student, Lautoka Campus
 Mr Salesi V Ravasua, FNU Student, Lautoka Campus
 Ms Payal Ashnita Lata, FNU Student, Lautoka Campus
 Ms Priya Darshika Singh, FNU Student, Lautoka Campus
 Ms Siteri T Camaicolo, FNU Student, Lautoka Campus
 Ms Farisha Shainaz, FNU Student, Lautoka Campus
 Ms Mehazabeen Shabeena, FNU Student, Lautoka Campus
 Ms Ashika Devi, FNU Student, Lautoka Campus
 Ms Nikita Shirleen Lata, FNU Student, Lautoka Campus
 Ms Vane Mateyawa, FNU Student, Lautoka Campus
 Ms Darshika Sharan, FNU Student, Lautoka Campus
 Ms Karitesh Kritika Naidu, FNU Student, Lautoka Campus
 Mr Isireli Rasiligese, FNU Student, Lautoka Campus
 Mr Aisea Talakuli, FNU Student, Lautoka Campus
 Mr Seru Tuidravutu Kurumaiya, FNU Student, Lautoka Campus
 Mr Isikeli Navunivunimatua, FNU Student, Lautoka Campus
 Ms Vilimaina Wati, FNU Student, Lautoka Campus
 Ms Ashlyn Asnita Kumar, FNU Student, Lautoka Campus
 Mr Sakiusa Dausiga, FNU Student, Lautoka Campus
 Ms Senimili Vilawaqa, FNU Student, Lautoka Campus
 Mr Praveen Chand, FNU Student, Lautoka Campus
 Mr Sunitesh Chand, FNU Student, Lautoka Campus
 Mr Anishwar Lal, FNU Student, Lautoka Campus

28/11/2011 Mr Adnan H Aliani, UNESCAP

D. MEETINGS OF THE COUNCIL

Meetings of the Council and Standing Committees during the year were held from January 2011 till December 2011 are as follows:-

Council Meetings

-	Ordinary Meetings	..	..	..	..	..	..	12
-	Emergency Meetings	..	..	..	..	..	..	4

Committee Meetings

-	Traffic & Public Transport	..	..	..	..	..	12
-	Infrastructure & Works	..	..	..	..	..	12
-	Town Planning, Subdivision of Lands & Squatter Resettlement						12

-	Health	12
-	Civic Amenities, Properties, Sports & Tourism Promotion ..	12
-	Market	12
-	Human Resources & Industrial Relations	12
-	Finance	12
-	Audit	12
-	Tenders	3

E. MUNICIPAL SERVICES

ENGINEERING SERVICES DEPARTMENT

The main roles and key responsibilities of the Engineering Services Department are submitted hereunder:

Works Depot

- Construction & Maintenance of roads and footpaths, bridges, Council buildings, Drainage System, Bus Shelters, Streetlights, Street Furniture, Parks and Garden, etc.
- Implementation of Councils capital development projects

Town Planning Section

- Approval of Land Sub division, Building and other development application under the ambit of the Town Planning Act
- Implementation and Review of town planning scheme and coordinating major projects within the city
- Land Acquisition for future development for the City.

Structural & Building Section

- Process Application and Monitoring of Building/Development Progress within the City.
- Design of Councils development projects
- Attending to Ratepayers Complaints and Queries on Building and Development

Engineering & Design Section

- Survey, investigation and Design of Councils infrastructure
- Monitoring of Sub divisional works within the City
- Attending to Ratepayers Complaints and Queries on Infrastructure

- The Engineering Services Department's main objective is to maintain the services to the ratepayers in respect of well maintain infrastructure, while at the same time carry out capital Developments to improve the City's image.

MAJOR ACHIEVEMENTS OF THE COUNCIL

1. Drainage Improvement Works

- (i) Vunivalu Road, Toorak
- (ii) Mukta Ben Road, Vatuwaqa
- (iii) Vuna Road, Nabua
- (iv) Derrick Street, Raiwaqa
- (v) Dhanji Street Roundabout
- (vi) Foreshore Carpark Outlet
- (vii) Falvey Road, Raiwaqa
- (viii) 23 Ragg Avenue
- (ix) Minor Drainage upgrades

2. Road & Footpath Improvement Works

- (i) Rama Road, Nabua
- (ii) Munda Lane, Nabua
- (iii) QE Drive Foreshore
- (iv) Beach Road, Suva Point
- (v) Minor road & footpath upgrade
- (vi) Terry Walk footpath upgrade

3. Fencing & Retaining Wall

- (i) Boron House
- (ii) Sukhu Park, Nabua
- (iii) Milverton Road
- (iv) Minor Retaining wall upgrade

4. Other Works

- (i) Struan Street Minibus Stand
- (ii) Patching Gang Shed
- (iii) Bailey Bridge Mini Market
- (iv) Fish Market Upgrade
- (v) Suva Market Roof Refurbishment
- (vi) Suva Point Seawall Maintenance

5. Tender – Documentation, Evaluation, Awarding & Supervision

Repainting of:

- (i) SCC Administration Building
- (ii) Civic Tower
- (iii) Streetlight Poles
- (iv) Market Tables
- (v) Terry Walk Public Convenience
- (vi) Bus Station Kiosk
- (vii) Suva Market Handicraft Stall

6. General

- (i) Attend to complaints received from ratepayers and other stakeholders on matters relating to:
 - road defects
 - drainage problems
 - potholes and necessary road
 - maintenance,
 - Other general complaints.
- (ii) Attend to routine correspondence
- (iii) Attend to routine assessment of Building, Subdivision and Cadastral Survey plans

TOWN PLANNING SECTION

Approval of Land Subdivision, Building and other development applications under the ambit of the Town Planning Act. Implementation and Review of Town Planning Scheme and coordination of major projects within the City, land acquisition for future development of the City.

Developments:- Similar to previous years, the majority of application dealt with by Town Planning Section was for alterations / extensions to existing houses. Other types of applications were for new dwelling homes.

Meetings

The Town Planning & Subdivision of Land Committee met on twelve (12) occasions, that is, monthly.

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

Owner/Applicant	Description & Location	Proposal	Decision
Kidney Foundation	Lot 9 DP 3239 CT 7801 Extension Street	Proposed Hospital/ Dialysis Centre	Approved
Chandra Kant- International Union for Conservation of Nature (ICUN)	Lot 9DP 1614 CT 7452 Maafu Street	Proposed Office-Light Industrial A	Approved
Dr. Monish Nand	Lot 11 DP 2337 CT 9863 Laulala Bay Road	Proposed Medical Clinic	Approved
Peter Henning	15 Pender Street	Proposed Spa and Spa Training School	Approved
Dr. Katherine Yen Hee Kim	44 Pathick Crescent	Proposed Conversion of ground floor into Medical Clinic	Approved
Enchanted Fiji	21 Knolly Street	Proposed Conversion of Residential Building to Arts Gallery, Coffee Shop and Restaurant	Approved
Kuang's Takeaway	Lot 14 SO 3711 CL 13147	Proposed Regularisation of Existing Takeaway	Approved
Parvin Chauhan	CT 1565, Lot 2, Kimberly Street	Tourist Apartment	Approved
Sheik Khalil	Scott Street, Tappoo City Plaza	Proposed Tourist Apartment	Approved
Maintenance Services Ltd	Lot 21 DP 10127 Viwa Street	Proposed Taxi Base	Refused
Giant Whale	Lot 1 SO 1224 CL 4177 41-45 Foster Road.	Proposed Restaurant / Bar.	Approved
02 Bar & Restaurant	Lot 1-2 SO 2888 CL 13876. 88 Jerusalem Road	Proposed Night Club	Approved
Kundan Singh & Sons Holding	Lot 2 DP 2149 CT 9066 Bureta Street	Proposed Restaurant	Approved
BSP	Corner of Victoria Parade & Central Street	Proposed Digital Advertising	Approved
Digicel	Nacovu Park	Transmission Tower	Approved
	Lot 35 DP 2298 CT 11419 14 Moti Street	Proposed Dairy Shop	Approved
Fiji National Provident Fund Investment Ltd	Victoria Parade	Refurbishment of Heritage Building	Approved
Union Club	Kimberly Street	Conversion of part of Union Club into Night Club.	Approved
Narend and Taka Prasad	CT 6564 Crn of Rewa & Wilkinson Road	Proposed Student Hostel	Approved
Lydia Tabua	L 88284 Off Bryce Street	Proposed Dairy Shop	Approved
Cho & Kim Ltd	36 Paul Sloan Street	Proposed Homestay	Approved
Jeez Café	Lot 1 S 1248 CL 4397 Moala Street	Proposed Cafeteria/Takeaway	Approved

Subdivision Approvals

Council considered two (2) subdivision applications in the year 2011. All other subdivision applications which had areas less than 5 acres were dealt with administratively in accordance with Council's delegation of authority given to the CEO.

Applicant	Description	Current Zones	Proposal	Decision
SCC and PRB	Lot 4 DP 3482 and part of Lot 3 DP 5380 Grantham Road	Civic		Under Process
Wood & Jepsen	Part of Lot 1, R 562 Princes Road	Residential	Commercial-Lots 1-6 Residential- Lots 7-18 Multi-Unit Residential-Lot 19	Approved

Amendment to the Scheme

Applicant	Description	Zone	Status
Suva Water Blasting and Painting Services	Lot 43, DP 29, CT 7504, Brewster Street	Residential B to Commercial B	Refused
Seventh Day Adventist Church Property Trust Ltd	Lot 2 DP 2357 CT10168 Grantham Road	Residential B to Civic – Religious	Approved
Ashok Balgovind for Sunbeam Transport Ltd	Lot 1 DP 8986, CT 35659, Ratu Mara Road	Residential B to General Industrial	Refused
Shree Fiji Kshatriya Mochi Ganti Samaj	Lot 1 DP 435, CT 5756 Waimanu Road	Residential B To Commercial B	Approved
Manohan Aluminium & Glass (Fiji) Ltd	Lot 4 DP 3706 Cunningham Road	Residential B To General Industry	Approved
Anand Kumar	Lot 13 SO 474 Biau Drive	Residential B To Commercial C	Approved
	Lot 1, S.1487 CL 18067 Beach Road	Civic To Residential B	Refused
Errol Sumaru	Lot 3 DP 4634 CT 18794 Grantham Road	Residential B To Commercial C	Approved
Raman Singh	Lot 84, R 2072 NL 27675 Cunningham Road	Civic Recreation to Commercial C	Approved
Chabil Jamnadas Pala	Lot 45 DP1675 CT15202 Namara Road	Residential B To Commercial C	Approved
The Learning Centre	Lot 35 DP 1928 CT8086 Matanitobua Road	Commercial to Civic - Education	Approved

General Items

Owner/Applicant	Description & Location	Issues	Remarks
Suva City Council	Nabukalou Creek	Proposed use of outdoor seating area	Approved
Suva City Council	Butt Street	Proposed use of footpath for outside seating.	Application was withdrawn
Suva City Council	Amy Street	Acquisition of Amy Street road widening	Consent of Minister to be obtained.
Pradeep Kumar Narayan	Rewa Street	Acquire Council land	Refused
Sailosi Kepa	Cakobau Road	Acquire Council closed and unformed road	Approved subject to conditions
Candle Investment Ltd	Thomson Street	Loading and Drop Off Bay	Temporary Approval
Pacific Proprieties Ltd	Terry Walk	Use of Awnings/Canopy for Commercial purposes	Approved for temporary period
Family Federation for the World Peace and Unification	Mitchell Street	Use of Council's Road Reserve for Car Parking	Temporary Approval

BUILDING SECTION**A. Building Developments:**

The Building and Construction Development application received for the year 2011 had increased by 143 in numbers which is 73.37% rise.

A total of 537 building applications submission was received by the Suva City Council with the value of **\$105,080,802.41** compared to 394 application with a value of **\$34,792,367.72** for the same period last year - **2010**.

From the 537 building applications, 283 Building Permits were issued for construction with an aggregate value of \$38,262,120.65 compared to 260 Building Permits issued with an aggregated value of \$45,500,545.43.00 in the previous year. Also noted that the increase in value will always reflect the number of major projects submitted and not the number of application received.

Tabulated below the Major Developments and Redevelopments approved during 2011 year period with value in excess of \$100,000-00.

TABLE 1

BUILDING APPLICATION RECEIVED / APPROVED DURING 2011
VALUE IN EXCESS OF \$100,000.00

Date Lodged	Owner	Description of Bldg.	Street/Rd	Est. Value (\$)	Bldg Fee Rec.(\$)	File No.
1/02/11	Power Electric	Ware House	Lawedua lane	449,170.00	1,098.17	45/2361
16/02/11	MGM High Sch.	Extension	Fletcher	122,211.00	312.85	45/285
18/02/11	Red Path (FIJI) LTD	Regularisation	Bhindi	235,000.00	560.00	45/2599
24/2/11	Paula V Koli	New Building	Barret	115,995.00	299.20	44/2322
28/2/11	F N U	Alteration & Extension	Nasese	321,060.00	750.35	44/1078
2/01/11	Giant Whale	Restauraunt	Foster	200,000.00	484.00	48/732
2/04/11	Shiu N Sharma	Addition	15 Goodmin PL	104,400.00	303.77	48/1715
2/11/11	Zhad.Fli.Gwag	New Resident	Nababa Pl	201,485.00	487.30	48/3457
2/11/11	Dewan Holdings	New Warehouse	Walu Bay	1,000,500	2,550.60	48/3458
2/11/11	Mr A Krishna	Extension	31 Volavola	119,562.80	307.05	48/2739
18/02/11	Fosters Brewery	Replc.Offermentation And Storage	122-164 Foster	400,000	924.00	48/697
24/02/11	Pacific Foods LTD	Cold Storage	Rokobili Sub.	1,712,400	3,811.30	48/3199
9/03/11	Legal & Commission	New Office Fitout	Loftus	165,000.00	407.00	9/208
23/03/11	Colonial Mutual Life Society Ltd	Office Fitout	Thomspen	570,000.00	298.00	9/1796
4/03/11	Dr. De Asa	Extension	Rt. Sukuna	102,000.00	268.22	44/2290
3/03/11	M.G.M High Sch	Extension	Fletcher Rd	122,211.00	312.85	45/285
9/03/11	Camira Holdings	Extension	Waimanu Rd	490,000.00	1,254.00	45/1218
16/03/11	FNU	Renovation	Extension St	246,400.00	586.10	45/2465
18/03/11	FNU	Proposed Warehouse	Ono St	660,000.00	1496.00	45/1702
22/03/11	President Plaza	Commercial	Rt. Mara	1,900,500	4274.60	45/82
08/04/11	Mohammad Musa	Proposed Warehouse	Bhindi sub.div.	275,000.00	649.00	45/2602
"	Imtaz Mohammad	Extension	Fletcher	130,410.00	366.60	45/341
27/04/11	Rashim Buksh	New Residence	Belo	119,957.50	307.95	45/94
"	Najal Kumar	New Building		272,799.50	644.16	48/3157
08/04/11	R.C Manubhai	Storage Shed	Carpenter	411,950.00	950.30	44/2323
11/04/11	R.C Manubhai	Storage Shed	Carpenter	372,292.00	863.04	44/2239
"	Arvin Kumar	Extension	Vesi	100,000.00	254.00	44/1693
20/04/11	Govt. Of Tuvalu	Regularisation	Moli Pl.	201,385.00	487.50	44/2324
"	F.P.S.A	Extension	Grantham	454,500.00	1,043.90	44/2231
06/04/11	B.S.P	Fitout	Central	150,000	374.00	9/1609
08/04/11	B.S.P	Refurbishment	Thompson	220,000	527.12	9/1796
"	Simon Sain	Commercial	Wilkinson	300,000	704.00	77311
"	Korolainai Invest.	Hotel	Holland	320,000	736.90	Sep-08
04/05/11	Ministry of Health	Upgrading/Alteration	Brown	952,000.00	2,244.00	9/2205
04/05/11	BSP Colonial	Alteration	Scotts	100,000.00	264.00	9/1796
09/05/11	Shalesh Sharma	Renovation	Raisara	150,000.00	374.00	44/1790
11/05/11	A N Z	Renovation	Milverton	850,000.00	1,914.00	44/786
20/05/11	Tamoi K	Refurbishment	Kavika	150,000.00	374.00	44/534

(cont'd)

04/05/11	Fiji Gas Ltd	2nd Floor renovation	Amra	140,000.00	352.00	1
11/05/11	John Pak	Renovation	Irvine	100,000.00	264.00	196
26/05/11	Haroon Ali	Refreshment Bar	Verrier	200,000.00	484.00	1719
22/06/11	Margaret Liebrets	New Residence	Verata	185,000.00	447.00	0
23/06/11	Kidney Foundation	New Dialysis Centre	Extension	407,304.50	940.07	45/248
27/06/11	Palas Auto Service	Show Room	Kasanji St	119,259.00	306.30	45/2446
6/07/2011	Narend & Taka Prasad	Apartments	Rewa	565,000	1,283.45	9/2180
8/07/2011	BSP Life Properties	Remedial	Davey Avenue	175,000	431.20	9/2080
14/07/11	Sun Insurance Co. Ltd	Carpark Pavement	Honson	100,000	264.00	9/1254
18/7/11	Ravishwar Chandra	Extension	Bureta	100,000	264.00	48/2322
6/07/11	Narend & Taka Prasad	Apartments	Rewa	565,000	1,283.45	
8/07/11	BSP Life Properties	Remedial	Davey Avenue	175,000	431.20	
14/07/11	Sun Insurance Co. Ltd	Carpark Pavement	Honson	100,000	264.00	9/1254
18/7/11	Ravishwar Chandra	Extension	Bureta	264,000	264.00	48/2322
3/08/11	Dynex Holding Ltd	Regularization	Jai Ambama	447,300.00	1,000.00	45/2132
8/08/11	Brian Smith	Maid Quarters	Waimanu	150,000.00	17.60	45/1250
22/08/11	Manoj Chand		Dhanji	120,000.00	300.40	45/2302
2/8/11	R.C.Manubhai	Warehouse	Carpenter St	191,000	463.90	44/2323
18/10/11	Visvanath Dass	Regularise	Brewster	125,000	320.15	9/655
11/10/11	Jian Wen	Extension	Verrier	235,000.00	561.50	48/1489
12/10/11	Vijay Prasad	Proposed Residence	Bureta	247,800.00	989.16	48/2415
15/10/11	Zhao Furong	Proposed Residence	Vunakece	264,897.00	626.75	48/1359
25/10/11	Hangton Pacific Ltd	Fenceing	Rokobili	250,000.00		48/3473
17/10/11	R C Manubhai	Regularise	Raiwai	210,000	503.80	44/2239
28/10/11	satendra Dayl	Addition	Vuivui	380,000	880.00	44/2334
18/10/11	Visvanath Dass	Regularise	Brewster	126,000	320.15	9/655
11/10/11	Jian Wen	Extension	Verrier	235,000.00	561.50	48/1489
12/10/11	Vijay Prasad	Proposed Residence	Bureta	247,800.00	989.16	48/2415
15/10/11	Zhao Furong	Proposed Residence	Vunakece	264,897.00	626.75	48/1359
25/10/11	Hangton Pacific Ltd	Fenceing	Rokobili	250,000.00		48/3473
17/10/11	R C Manubhai	Regularise	Raiwai	210,000	503.80	44/2239
15/11/11	Palas Auto Service	Extension and Renovation	Karsanji St	329,000	768.68	45/2446
29/11/11	Total Revival & Hire Services	Commercial	Namuka	400,000	924.00	45/1769
28/11/11	Luke Naitka	Renovation	Naivurevure	120,000	308.00	55/849
15/11/11	Union Club	Renovation	4 Kimberly St	153,500	382.80	9/222
09/11/11	L.D.S	Concreting of existing carpark	Lakeba Street	163,500	401.50	48/3110
30/11/11	Farhaad Hussein	As Built	Mead Road	205,000	495.00	48/3244
29/11/11	Pacific Eye Institute	New Diabete Clinic	Brown St	350,000	814.00	9/22 05
23/12/11	Prem Prakash Sharma	Residential Building		301,000	706.00	
02/12/11	William Branan		Robertson Rd	216,000	523.46	9//2058
20/12/11	Sadhill Naidu Ltd	Alteration & Addition	Knolly St	100,000	264.00	9/1810
23/12/11	Brightstar Investment	Apartment	Berry Rd			9/611
06/12/11	F N U	New Building	Golfink Rd	400,000	924.00	45/2117

TABLE 2 BUILDING SURVEYOR'S REPORT

SUMMARY OF APPLICATIONS RECEIVED AND BUILDING PERMITS ISSUED FOR THE LAST 10 YEARS AND TOTAL FEES RECEIVED.									
Y E A R	NEW RESIDENTIAL		NEW COMMERCIAL		MISCELLANEOUS WRKS		TOTAL		FEES RECEIVED (\$)
	PER. IS'D	EST VALUE (\$)	PER. IS'D	EST VALUE (\$)	PER. IS'D	EST VALUE (\$)	PER. IS'D	EST VALUE (\$)	
1993	108	10,760,702	36	41,159,309	548	11,057,810	692	62,977,821	89,228.51
	111	16,160,608	24	24,177,582	406	9,527,873	541	49,866,063	
1994	126	14,406,437	23	15,497,794	540	11,229,039	689	41,133,270	71,903.03
	117	15,528,677	26	25,362,363	390	102,501,168	533	143,392,208	
1995	114	10,585,061	24	23,178,295	504	12,570,199	642	46,333,55	70,268.98
	82	6,219,087	28	21,703,379	347	10,868,787	457	38,791,253	
1996	116	9,816,623	15	15,342,880	463	12,794,950	594	37,954,453	65,960.28
	111	8,504,956	15	18,334,900	359	12,123,296	485	38,963,152	
1997	96	4,417,701	13	6,665,000	466	10,443,993	575	21,526,694	62,135.05
	68	3,927,870	10	12,334,366	324	7,486,325	402	23,748,561	
1998	92	7,629,243	20	13,855,650	471	11,368,810	583	32,853,703	96,195.93
	91	5,802,052	18	9,569,250	297	8,047,304	406	23,418,606	
1999	118	13,302,820	33	20,185,698	420	18,982,313	571	52,470,831	128,775.90
	118	9,638,577	34	22,224,945	354	10,319,026	506	42,182,548	
2000	67	5,182,789	13	14,848,137	384	12,590,310	464	62,621,236	92,583.38
	68	6,796,876	34	7,492,419	221	9,550,808	323	23,840,103	
2001	54	5,414,209	22	10,516,137	229	12,565,373	305	28,495,719	86,247.02
	53	3,155,056	24	15,457,017	230	12,111,404	307	30,723,477	
2002	71	6,558,014	31	30,811,723	433	20,919,694	535	58,289,431	78,974.62
	65	4,640,497	25	14,644,393	240	15,729,875	330	35,014,765	
2003	91	16,293,068	25	25,638,967	448	20,258,544	564	62,190,579	167,646.04
	66	9,333,219	24	51,804,302	295	13,057,956	385	74,195,477	
2004	96	20,989,244	34	110,631,790	431	19,601,799	561	151,222,833	155,637.83
	83	16,878,284	25	40,071,676	241	16,696,110	349	71,646,070	
2005	87	16,384,825	39	24,344,999	394	18,097,442	520	58,827,266	143,980.48
	53	10,610,429	22	33,328,372	235	15,505,804	310	59,444,605	
2006	73	20,925,649	21	87,475,933	403	22,717,592	497	131,119,174	288,506.02
	55	11,842,803	11	54,597,374	197	9,198,396	263	75,638,573	
2007	37	17,992,111	10	20,372,661	310	31,125,803	357	69,490,575	194,217.57
	28	6,359,591	10	20,372,661	193	19,250,127	233	47,372,625	
2008	43	4,110,539	15	14,076,459	390	18,059,425	448	36,246,423	117,418
	28	3,261,208	08	6,847,820	238	14,818,730	274	24,927,758	
2009	46	11,647,570.5	08	8,304,265	374	44,080,324.3	428	64,032,159.8	142,618.10
	37	11,787,911.00	08	2,873,045.8	225	27,882,009.3	270	42,542,966.1	
2010	29	6,159,480.36	10	9,099,951.50	355	19,532,935.86	394	34,792,367.72	75,790.36
	10	2,355,724.30	02	4,419,520	248	38,725,301.13	260	45,500,545.43	
2011	34	7,277,502.5	15	66,504,082.98	436	31,299,216.93	537	105,080,802.41	231,221.77
	16	1,623,275.3	4	6,498,314.50	241	30,140,530.85	283	38,262,120.65	

Key:

APP RE'D - APPLICATION FOR DEVELOPMENT PERMISSION RECEIVED
 PER. IS'D - BUILDING PERMIT ISSUED
 EST. VALUE - ESTIMATED VALUE

BUILDING INSPECTIONS**TABLE 3 **BUILDING INSPECTION REPORT - 2011****

MONTH	INSPECTION BY APPOINTMENT	ILLEGAL WORKS DETECTED	NOTICE SERVED	COMPLAINTS INVESTIGATED	COURT CASE ATTENDED
JANUARY	157	17	19	16	1
FEBRUARY	145	22	15	15	2
MARCH	212	18	14	24	2
APRIL	168	25	19	19	0
MAY	190	22	19	17	0
JUNE	146	12	07	21	1
JULY	119	18	15	20	0
AUGUST	194	18	31	13	0
SEPTEMBER	171	30	21	10	1
OCTOBER	146	21	06	06	1
NOVEMBER	160	10	08	07	0
DECEMBER	95	03	03	04	2
TOTAL(2011)	1,903	216	177	172	10

Table 3 - illustrates the details and inspections carried out by the Building Inspectorate staff which also include the complaints investigated and notices served on the illegal structures and construction works carried out without Council's consent or building permit.

Also, it was noted that there was an increase in the inspection appointment in 2011, which was mainly because of the pending construction work from Year 2010.

TABLE 4 - STATUS OF ILLEGAL WORKS IN THE PAST YEARS

YEAR	INSPECTION BY APPOINTMENT	ILLEGAL WORKS DETECTED	NOTICE SERVED	COMPLAINTS INVESTIGATED
2000	1093	155	108	113
2001	2526	152	107	87
2002	1014	246	539	246
2003	1274	178	178	178
2004	1677	181	266	204
2005	1471	181	133	211
2006	1344	108	89	108
2007	1,893	163	163	163
2008	1,084	111	111	111
2009	1,487	157	157	157
2010				
2011	1,903	216	177	172

GENERAL

The Building Section was heavily loaded with processing of applications and carried out site inspection work with the current staff. Also, the staff had carried out its tasks with their best of abilities considering the increase in volume of inspection and investigation of complaints.

Building Section Staff - 1 x Acting Senior Engineer Structure
 3 x Building Inspectors

ADMINISTRATION & OPERATIONS DEPARTMENT**1. ADMINISTRATION****a. Human Resource & Industrial Relation**

Council has a Recruitment, Selection and Appointment process that supports the effective and efficient running of its business based on the principles of transparency, merit and equality, to select the most suitable candidate for the job. The Council is committed to developing and maintaining an environment that promotes Equal Employment Opportunities [EEO] and the enhancement of personal growth and development of all employees.

b. Staff Establishment 2011

Workers employed on a permanent basis	431
Established Staff	164
Un-established Wage employees	267
New recruits	12
Workers promoted	7
Workers resigned	-
Workers Terminated	16
Workers issued with Warnings	5

c. Training

The 2011 Training Plan was formulated in line with the Council's Corporate Plan. Performance Appraisal assessments, Training Needs Survey and recommendations made by the Departmental/Sectional Heads.

Skills gaps were identified and addressed in the training plan and implementation.

A total of 15 in-house and 26 external training courses were conducted equivalent to 2,234 total hours. Total levy paid to FNU in 2011 amounted to \$95,353.68 and the Grants Assessment was 56.2%, thus \$48,229.39 was reimbursed to Council.

d. Performance Management System

The Performance Management System in place requires annual performance planning and performance appraisals in which the employees performance are measured against key performance indicators agreed to at the departmental and individual level. Employees were rewarded with bonus payments as per individual achievements.

e. Occupational Health & Safety

The Council complied with the requirement of the Health & Safety at work place Act.

The Council has 4 work place OHS committees which addresses issues relating to Work Place injuries and Workman compensation.

f. Sports and Social

The Council encourages its employees to keep healthy life style with the formation of social club which organizes sporting and social activities.

g. Number of registered Trade Disputes

Despite the increase in the number of trade dispute cases reported to the Ministry of Labour by the Suva City Council Staff Association and the National Union of Municipal Workers, including some individual reported cases as well, cordial relationships between Management and both the Trade Unions continued to be maintained.

h. Determination of Fair Rents

This is a function which is carried out by the Human Resources Section on behalf of the Council for attending to complaints to all matters relating to rental and conditions of rental properties.

2. OPERATIONS

All Council services relating to Properties, Suva market and mini markets, Suva Bus station, public service vehicles, parking meter and towing services, Curio handicraft center, Olympic pool, Suva Carnegie Library, car parks, open spaces and all parks contribute to making Suva a dynamic city. Facilities are hired and are used by communities of the city. Total revenue collected was \$5,912,053.57 VEP.

a. Major Revenue Centers**b. Civic Tower – Rented Building : Full Occupancy**

Commercial building with 8 floors and a basement car park.

Levels 1-5: occupied by the Public Service Commission

Levels 6-7: occupied by the Fiji Trades & Investment Board

Level 8: occupied by Price Waterhouse Coopers.

Revenue derived in 2011 = \$798,131.95 VEP

c. Civic House – Rented Building : Full Occupancy for a 3 year Lease

Commercial building with 6 floors.

90% of the building occupied by the Public Service Commission.

Ground floor east wing occupied by Wakaya Fiji Limited

Ground floor west wing occupied by Fiji Audio Visual Company.

Revenue derived in 2011 = \$594,356.63 VEP

d. Civic Centre

The Suva ratepayers and the public hire the Civic Center facilities for events and functions such as concerts, parties, wedding receptions, meetings, conferences, church services, schools prize giving ceremonies and indoor sports activities.

Total Revenue collected was \$274,377.86 VEP

e. Olympic Swimming Pool

The Suva Olympic Pool is offering opportunities for fun, fitness and recreation for all ages. With its improved facilities after its major renovations, the Council agreed to increase its charges, to accommodate the increase in cost and the added initiatives, however, subject to the line Minister's approval. Revenue derived from the Olympic Pool Kiosk and gate takings at the pool = \$106,786.55 VEP.

f. Suva Municipal Market

Located in the Central Business District, the Suva Municipal Market is the largest traditional market place in Fiji where vendors and commuters intermingle. The market provides a place to sell and buy dry goods, seafood, vegetables and other primary agriculture produce. The Council provides table spaces for the vendors at a minimal daily fee. The Council also has market kiosks for rental around the Suva Market Area. A major renovation was done to the Food Vendors' Kiosk and the facility was opened for business on 10/09/2010. Total revenue generated from the Suva Market is \$1,607,147.69 VEP.

g. Suva Bus Station

The Suva Bus Station is the busiest transition point and accommodates a staggering 2000 plus bus trips a day to and from the bus station. The majority of the public use this means of transportation to reach their prerequisite destinations especially the working and the education community sectors. To provide a healthy environment at the bus station, it was cleaned on a quarterly basis to remove oil spillages which can cause health hazards. Revenue derived from the bus station was \$240,506.36 VEP

h. Curio Handicraft Centre

The Curio & Handicraft Centre consists of 77 Handicraft stalls providing a market place for tourists coming to Suva to purchase Fijian and Island artifacts and handicrafts. The property also has five stories of parking space which is available for short and long term lease. Ramps were constructed for wheel chair customers. Revenue derived from the handicraft stalls, 5-storey parking spaces and the kiosk = \$281,786.90 VEP.

i. **Mini Markets**

Revenue derived from the mini markets at Flagstaff, Nabua, Jerusalem Road and Raiwaqa was \$100,902.88 VEP.

j. **Victoria Memorial Hall**

The above facility was also known as the Old Town Hall which housed 5 tenants; being – 3 restaurants, 1 hair salon and 1 office space use occupied by Green Peace. Revenue derived was \$172,146.80 VEP.

k. **Raiwaqa Market**

There were only 2 tenants in the Raiwaqa Market which generated revenue of \$28,567.80 VEP.

l. **Car Parks**

Car parks including Central car park, Foreshore and MPI car park generated \$55,108.14 VEP.

m. **Miscellaneous Properties**

Miscellaneous Properties includes Open spaces, Council Reserves, Parks, Footpaths, Stinson Parade walkway, Terry Walk, Harbour Center, Mid City drop off point, Tappoos Reserve,/drop off point, Tanoa Plaza, Albert Park Kiosk, Suva Point Kiosk, Wing Lee Motors, Republic of Cappuccino frontage area, Ivi Triangle cubicle space, Jack's Handicraft drop off. Revenue derived from miscellaneous properties was \$305,372.49 VEP.

n. **Suva Carnegie Library**

The Suva Carnegie Library has around 15,000 books which were in circulation during the year. The Council was also engaged with Mobile Library Services in all the schools in Suva. This has increased our membership to 410. Special events such as National Library Week were organized in consultation with Library Services of Fiji. Stakeholders and friends of the library contribute through donations of library books, computers and other resources to assist the council in the running of the library. Total revenue collected was \$8,789.09 VEP.

o. **Public Service Vehicles**

The Public Service Vehicles includes carriers, mini buses and taxis. Issuance of bases continues to be put on hold due to the freeze that has been imposed by Land Transport Authority on taxi permits.

Total Revenue collected was \$848,773.02 VEP.

p. **Parking Meter & Towing**

There are 99 Parking Meter Machines, 803 gazette parking spaces, 8 zones in Suva City and all the Parking Machines are Solar and Battery Backup Total Revenue collected was \$489,299.41 VEP.

Total Revenue collected for Towing was \$110,379.02 VEP.

HEALTH SERVICES DEPARTMENT

The Department is responsible for –

- 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.

1. SUMMARY OF INSPECTIONS

Types of premises inspected	Inspection	Re-Inspection	Total
Dwelling Houses /Residential Flats & Units	466	466	932
Investigation of Complaints	741	1,068	1809
Hotels, Private Hotel, Boarding Houses, homestay	47	31	78
Restaurants, Refreshment Bars	401	1097	1498
Bake house	133	110	243
Supermarkets/food-shop inspection for condemnation	87	39	126
Food shops, Food stores	96	5	101
Municipal Markets, Mini Markets	7	2	9
Butcher shops	77	56	133
Fish Market Vendors	15	-	15
Food Kitchen	1	1	2
Food Vehicles & Carts	18	8	26
Food Hawkers for License	94	19	113
Laundries	7	18	25
Hairdressers & Chiropodists	216	180	396

(cont'd)

Types of premises inspected	Inspection	Re-Inspection	Total
Kindergartens & schools	11	8	19
Commercial Premises (Others/ Offices)	347	110	457
Nightclubs/Tavern	12	40	52
Sanitary Drains and street drains	21	7	28
Vacant Lots/Sections	771	375	1146
Application of new buildings or repairs & Inspection of Building Sites	570	3	573
Inspection of Building for Completion Certificates	193	5	198
Premises inspected for Business License	161	3	164
Inspection of Alleyways	104	-	104
Inspection of sewer pumps, manholes & sewer overflows	31	47	78
Inspection of Common Dumping Spots	16	9	25
Inspection of Parks	2	-	2
Factories & workshops	5		5
Liquor Bottle shops	33	27	60
Food processing factory	8	6	14
Private clubs	7	7	14
Kava Pounding	8	6	14
Retail fish shop	4	2	6
Burst water main	2	1	3
Food Storage and Distribution	1	-	1
Inspection of Illegal Business Operation	6	7	13
TOTAL	4719	3763	8482

2. SUMMARY OF SANITARY IMPROVEMENTS, ETC (ALL TYPES OF PREMISES)

Summary of Improvements	Ordered	Completed
Repairing of Buildings	8	5
Removal of Unauthorized Structures	4	1
Repairing or cleansing or fly proofing of privies	7	2
Removal of Refuse (others)	97	92
Repairs or improvements to Hotels, Private Hotels, boarding Houses	26	25
Repairs or improvements to Restaurants and Refreshment Bars	184	176
Repairs or improvements to Supermarkets	23	21
Repairs or improvements to Food shops, Food Stores, Green Grocers	6	1
Repairs or improvements to Municipal Markets, Mini Markets	-	1
Repairs or improvements to Butcher shops	21	19
Repairs or improvements to Bake houses	37	24
Repairs or improvements to Food Vehicles & Carts	8	5
Repairs or improvements to Laundries	1	1
Repairs or improvement to fish retail shop	3	3
Repairs or improvements to Hairdressers & Chiropodists	93	90
Repairs or improvements to nightclubs/ Bars/Taverns	11	13
Repairs or improvements to waste water drain	37	22
Repairs, cleansing or improvements to Drains	10	8
Clearing of overgrowth of weeds & Long Grass	143	133
Abatement of nuisance from mosquito breeding	16	16
Abatement of nuisance from animals	7	7

(cont'd)

Summary of Improvements	Ordered	Completed
Renewal or provision or use of proper garbage pans or lids	15	13
Abatement of nuisance from storm water drains	13	6
Repairs and improvements to private clubs	15	10
Abatement of smoke nuisance	2	1
Abatement of nuisance from waste oil discharge	-	1
Cease illegal business operation	5	7
Improvement to Liquor Bottle shop	9	4
Abatement of nuisance from overflow of garbage from skid bins	2	2
Abatement of noise nuisance	1	1
Improvement to council drain	5	4
Improvement to Kava Pounding Shop	4	3
Improvement to Air Conditioning System	2	2
Repairs or Improvements to Septic Tank Drainage/Water Closet	39	32
Clear of Blocked Sewer Line	4	4
Improvement to Food Processing Factories	9	9
Repair and Improvement to Commercial Properties	10	6
TOTAL	884	775

WRITTEN NOTICES SERVED

Action taken for the Abatement of Insanitary condition detected

a) Total number of written notices served

• Intimation	103
• Statutory	312
• Final Letters	352
• Total	<u>767</u>

b) No. of Litter Notices Served 62

TOTAL 829**3. BUILDINGS**

• No of Application of New Buildings, Repairs and Inspection of Sites	573
• Inspection of Buildings for Completion Certificate	198

TOTAL = 771**4. MOSQUITO LARVAL SURVEY REPORT**

• Total number of premises surveyed	-	320
• Total number of sample collected	-	57

5. GENERAL COMPLAINTS

- Total Complaints received and attended to - 741
- Total Complaints attended to and complied - 501 (67.61 %)
- Total Complaints attended to but pending - 24 (3.24 %)
- Total Complaints in progress - 158 (21.32%)
- Referrals - 58 (7.83%)

6. DOG CONTROL

The SCC Health Education unit in collaboration with MPI and SPCA conducted dog neutering and spaying campaign from November to December at Jittu Estate, Rifle Range area and Wailea area with a total of 126 spaying and neutering which included 102 dogs and 24 cats.

7. LITTER PROSECUTION

OFFENCE	TOTAL NO. OF LITTER CASES	SPOT FINES PAID	COST
Abandon Litter in a public place	62	24	\$960.00

a) LITTER PROSECUTION CASES: FINES & COSTS

	Litter Cases
Fines	\$3375.00
Costs	\$1830.00
Total	\$5205.00

8. CONDEMNATION OF FOOD

NO	ARTICLE	BRAND	QUANTITY	REMARKS
1.	Soy drink	Vamino	250ml x 5 btls	Expired dates
2.	Japanese green tea with rice	UDT No Tsuya	400g x 1 pkt	Expired dates
3.	Ruz Kan	Sushi Powder Mix	84g x 1 pkt	Expired dates
4.	Japanese Green Tea	Uju Mo Psuyu	200g x 1 pkt	Expired dates
5.	Japanese Green Tea	Uju Mo Psuyu	50g x 1 pkt	Expired dates
6.	Japanese Green Tea	Uju Mo Psuyu	80g x 1 pkt	Expired dates
7.	Japanese Green Tea	Uju Mo Psuyu	200g x 2 pkts	Expired dates
8.	Mushroom Stick	Sheitaki	48 x 3 pkts	Expired dates
9.	Soup Base	Dash	64g x 2 pkts	Expired dates
10.	Golden Curry Mix	S & B	240g x 1 pkt	Expired dates
11.	Candy	LOTTE	106.4g x 1 pkt	Expired dates

(cont'd)

No.	Article	Brand	Quantity	Remarks
12.	Oolong Tea Drink	Alishan	240ml x 19 btls	Expired dates
13.	Dried shaved biscuits	Katsuo	15g x 5 pkts	Expired dates
14.	Wasabi paste in tube	S & B	43g x 1 pkt	Expired dates
15.	Seasoning powder	Marumiya	30g x 21 pkts	Expired dates
16.	Seasoning powder	Marumiya	26g x 6 pkts	Expired dates
17.	Seasoning powder	Marumiya	20g x 6 pkts	Expired dates
18.	Seasoning powder	Marumiya	43g x 4 pkts	Expired dates
19.	Seasoning powder	Marumiya	30g x 5 pkts	Expired dates
20.	Red Curry Paste	Mac Ploy	50g x 1 pkt	Expired dates
21.	Franrant & Spicy Food Seasoning	Baijia	200g x 27 pkts	Expired dates
22.	Rice paper 16 cm (round)	Ba'nh	400g x 33 pkts	Expired dates
23.	Rice paper 16 cm (square)	Ba'nh	375g x 58 pkts	Expired dates
24.	Rice paper 22 cm (square)	Ba'nh	400g x 75 pkts	Expired dates
25.	Golden Curry Sauce Mix (Hot)	S & B	100g x 18 pkts	Expired dates
26.	Green Tea (without sugar)	Uni President	240ml x 15 btls	Expired dates
27.	Green Tea (with sugar)	Uni President	240ml x 8 btls	Expired dates
28.	Maggi Soup Seasoning Granules	Maggi	100g x 46 pkts	Expired dates
29.	Orange Jam	Samwha	1030g x 3 btls	Expired dates
30.	Seasoning Powder	Marumiya	24g x 4 pkts	Expired dates
31.	Green curry Paste	Mae Ploy	50g x 1 pkt	Expired dates
32.	Green Tea	Meiyo	200g x 2 pkts	Expired dates
33.	Cream Candy	Lotte	106.4g x 6 pkts	Expired dates
34.	Potato Chips	M & S	120g x 1 can	Expired dates
35.	Multi Grain Chips	M & S	120g x 1 can	Expired dates
36.	Instant Rice Noodles	Nihow	75g x 23 pkts	Expired dates
37.	Dried Noodles	Nihow	25g x 1 pkt	Expired dates
38.	Dried Seamud	DS	25g x 1 pkt	Expired dates
39.	Pancake Mix Powder	Wang	500g x 2 pkts	Expired dates
40.	Mutton Kebab	Blissful	130g x 2 pkts	Expired dates
41.	Bean Paste	Wang	500g x 2 pkts	Expired dates
42.	Green Tea	Asamiya	560g x 3 pkts	Expired dates
43.	Pancake Mix	CJ	340g x 4 pkts	Expired dates
44.	Pancake Mix	CJ	130g x 2 pkts	Expired dates

9. **a) SUMMARY OF WASTE COMPOSITION COLLECTED WITHIN SUVA CITY**

INDICATORS	2009 Jan - Dec (Tons)	2010 Jan - Dec (Tons)	2011 Jan - Dec (Tons)
Household Garbage	11,847.37	12,653.27	13,193.83
Green Waste	5,212.56	5,473.32	5,553.03
Mixed Refuse & General Rubbish	4,187.22	3,973.33	4,830.50
Total	21,247.15	22,099.92	23,577.36

b) AMOUNT OF GATE FEES PAID AT NABORO LANDFILL FOR DISPOSAL OF REFUSE

INDICATORS	2009 JAN-DEC (\$)	2010 JAN-DEC (\$)	2011 JAN-DEC (\$)
Household Garbage	291,326.79	286,206.24	331,692.85
Green Waste	128,176.79	117,425.21	139,603.14
Mixed Refuse & General Rubbish	102,963.68	403,631.45	121,438.74
Total	\$522,467.26	\$807,262.90	\$592,734.73

10. SUMMARY OF GENERAL CLEANING UP AS CONTRACTED OUT

INDICATORS	2010 (\$)	2011 (\$)
Grass Cutting Contract	876,331	616,732
Refuse Collection Contract	488,050	449,393
Total	\$1,364,381	\$1,066,125

NB. Penalty Deduction for 2011- \$22,941.03**11. a) SPECIAL PREMISES WITH HEALTH PERMITS BUT WITHOUT LIQUOR LICENSES - 2011**

NO	PREMISES TYPE	NUMBER
1.	Restaurant & Refreshment Bars	21
2.	Hairdressing & Chiropodist	13
3.	Bake Houses	5
4.	Food Processing Factories delirium	3
5.	Food Shop	7
6.	Kava Shop	2
7.	Fish Processing Factories	2
8.	Hotels, Private Hotels, Motels &Boarding Houses	1
9.	Laundry	1
	TOTAL	55

b) SPECIAL PREMISES WITH HEALTH PERMITS & LIQUOR LICENSES - 2011

No.	SPECIAL PREMISES	NUMBER
1	Restaurant & Refreshment Bars	49
2	Hotels, Private Hotels, Motels &Boarding Houses	6
3	Taverns	2
4	Liquor Bars	1
5	Nightclub	19
6	Private Clubs	1
	TOTAL	78

12. REVENUE 2011**(i) Revenue from emptying septic tanks/gully emptier services**

❖ Within the City/Outside City **Total – \$8,668.05**

(ii) Revenue from Public Convenience

❖ Suva Municipal Market/ Ratu Sukuna Park **Total - \$45,713.13**

(iii) Comparison of Revenue during the Period 2009 - 2011

REVENUE SOURCE	2009 (\$) (Vat Exc)	2010 (\$) (Vat Exc)	2011 (\$) (Vat Exc)
Gully Emptier Services	\$6,859.43	\$12,870.76	\$8,668.05
• Within & Outside of City			
Public Convenience			
• Suva Market	\$34,039.45	\$33,341.12	\$36,015.53
• Ratu Sukuna Park	\$9,336.35	\$9,453.65	\$9,697.60
Total	\$50,235.23	\$55,665.53	\$54,381.18

13. HEALTH EDUCATION UNIT: 2011**a) Public Awareness Programs**

- Media Awareness Activities

Month	Topic Promoted	Media Outlet
April	Anti-Litter awareness to public	Fiji One TV & use of megaphone
May	Anti-Litter awareness to Public	Use of Megaphone at CBD
June	Anti-Litter awareness to Public	Use of Megaphone at Cunningham
	Proper garbage disposal, garbage fees and prevention of Communicable diseases	Viti FM (Vakariba Malamala)
August	Information booth	Hibiscus Festival
September	Litter awareness to public	Use of Megaphone at Namadi Heights, Rewa St & Toorak area.
	Clean Up Campaign	Fiji Sun & Fiji Times, FM96, Viti FM and Radio Sargam.
October	International Year of Volunteers (Kristel) portrayed in the stamp who volunteers to train people on shoe making using waste cloth.	Post Fiji Stamp
November & December	Anti-Litter awareness at Suva residential areas	Use of megaphone

b) Community Awareness Programs:

- Community/Organization Mobilization / Meetings were conducted as follows

Month	Targeted Group	Discussion
Feb	Tamavua Village	To clear outstanding garbage fees and promote cleanliness to prevent outbreak of communicable disease
March	WHO, MoH, SCC	To form Healthy Suva Task Force to promote Healthy City Concept.
	Fiji Sports Council, National Centre for Health Promotion	To finalize the design of instruction board for work out station along Q.E Drive.
May	Muslim League residents	To pay for garbage fees and promote cleanliness to prevent outbreak of communicable disease
June	Wailea, Veidogo & Nanuku Settlement residents	To pay for garbage fees and promote cleanliness to prevent outbreak of communicable disease
Nov	WHO	Healthy City Symposium
Dec	Namena, Yarawa & Sawau residents	To clear outstanding garbage fees and promote cleanliness to prevent outbreak of communicable disease

c) Clean Up Campaigns by Volunteer Groups

Various volunteer groups and companies took time to carry out clean-up activities around Suva to promote a Cleaner and Beautiful Suva. The following groups carried out Clean-up activities in 2011.

Month	Name of Group	Activity	Areas Covered
January	Flour Mills of Fiji	Clean-up campaign	Rt Sukuna Park, Foreshore to Suva Point and Waimanu Rd
	JICA Volunteers	As above	Q.E Drive Foreshore
Feb	Flour Mills of Fiji	Painting	Tables, seats and benches for Ratu Sukuna Park.
March	Republic of Fiji Military Force	Clean up and Tree planting	Pearce Home, CWMH, Suva Blind School, Q.E Drive.
	Veiuto Primary School	Clean up	Q.E Drive Foreshore.
	Muanikau Methodist Church	Clean up	Q.E Drive Foreshore
	Veidogo Settlement	Clean up	Veidogo Settlement
	Fiji Police Academy Staff and Trainees	Clean up	Suva Point Picnic area.
March	Total Fiji Ltd	Clean up	Edinburgh Drive
April	Royal Fiji Military Force	Clean up	Lovoni Settlement
	SDA Youth	Clean up	Suva Municipal Market
	Kalili Settlement	Clean up	Tamavua-i-wai Settlement
	Ryland Volleyball Club	Clean up	Vatuwaqa Housing Estate
May	Digicel Fiji Ltd	Clean up	Q.E Drive foreshore
July	Raj Moti Lal Residents	Clean up	Raj Moti Lal St Housing Estate
	Nanuku Youth Group	Drain Cleaning	Nanuku Settlement
	Tamavua Village	Clearing Road Reserve	Princes Rd beside Tamavua Village
	Ministry of Health	Clean up	Q.E Drive
	Yat Sen School	Clean up	Q.E Drive

(cont'd)

Month	Name of Group	Activity	Areas Covered
August	Bayview Height residents	Clean up	Bayview Heights
	Tamavua Village	Clearing Road Reserve	Princes Rd beside Tamavua Village
	JICA Volunteers	Clean up	Ratu Sukuna Park
September	NY Neighbourhood Watch Zone Committee	Clean up	Namena, Yarawa Rd
	ANZ Pacific Operation	Clean up	Q.E Drive
	I'taukei Affairs	Clean up	Q.E Drive
	Prime Minister's Office Staff	Clean up	Q.E Drive
	I'Taukei Affairs	Clean Up	Hilton Special School Hostel
December	Namena/Yarawa Community	Clean up	Namena & Yarawa Rd

d) Training Conducted or Facilitated by Health Education Unit

Month	Training Program	Participants
March	Refresher Training on Littering in public and Litter Promulgation 2008	SCC Litter Prevention Officers
	Making Japanese Shoes using waste cloth material by JOCV & Kristel.	Selected participants within Suva.
May	Role of SCC and Health officers	Year 3 MBBS Students
June – July	SCC Vision and the role of contractors to maintain Suva Clean and Beautiful	Maintenance Contractors
August	Making Japanese Shoes using waste cloth material by JOCV & Kristel.	Bethany Church Women Group.
September	Basic Food Safety Measures	Vendors at Suva Market Food Kiosk
	Orientation on the Vision of SCC and role of council to the environment	12 SCC Environment Supporters/Volunteers.
	Anti-Litter Awareness Session	Corpus Christi Teachers College & Cathedral Secondary School
November	Clean Development Mechanism (CDM) Capacity Building Workshop in the Pacific	Health Educator
	HIV & AIDS In The Work Place	Health Educator

e) Promoting Healthy Living Through Exercise

The SCC Health Educator promoted and conducted aerobic exercises at the Civic Centre to promote health and reduce non communicable diseases to workers and residents of Suva every Monday and Tuesday from 5pm to 6pm.

f) **Waste Management Activities (3R)**

i. **Composting**

The Health Education Unit with JICA Volunteer conducted different methods of composting to obtain the fastest time to produce compost and the best compost material readily available in Suva. Composting activities is being carried out at Samabula Compost Centre. The team is carrying out trials to study the viability of composting in Suva City by the Suva City Council.

ii. **Litter Free Suva City for Schools.**

The SCC Health Educator with Mr Thomas Forde in collaboration with Ministry of Education conducted a litter free competition for 52 schools (Primary & Secondary) in Suva.

iii. **Corporate Sponsors**

Several Corporate companies and Agencies sponsored items to promote a clean and beautiful Suva.

Month	Name of Company	Sponsored Item
September	BSP	10 Public Litter Bins
October	UNICEF	6000 disposable surgical gloves

14. **GARBAGE FEES**

New garbage fees collected for the year is as follows:

Fees Received:

- From garbage fees Code 60060: \$ 6,847.82 VEP
- From garbage fees Code 60061: \$17,918.88 VEP
- Under ratepayer assessment: \$19,365.95 VEP
- TOTAL GARBAGE FEES TO-DATE: \$44,132.65**

A total of 10,556 premises and 21 out of the 23 informal settlements have been visited for the garbage fees survey for the year.

FINANCE DEPARTMENT

The primary roles and responsibilities of Finance Department are to assist Council in achieving its goals and objectives through the following:

Rates Section

- Collection of all City Rates including Rates arrears
- Maintaining rates payers database

Business License Section

- Billing and collection of business license
- Processing and maintaining business license database.

Parking Meter & Towing Section

- Ensures free flow of traffic within the Central Business District (CBD) area.
- Issues Land Transport Authority (LTA) infringement notices
- Billing and collections of monthly car park spaces in Suva areas

Revenue Section

- Billing and collection of other revenue streams.
- Responsible for managing Council's bank accounts.

Treasury Section

- Provide timely, accurate and accessible financial information to management, and policy-makers in making sound financial and business decisions.
- Provide financial information and decision support services regarding capital investments for its physical infrastructure such as roads, buildings, and plant and machinery
- Provide financial information to support financial decisions regarding development initiatives that will assist Council in creating an environment that generates and maximizes economic development opportunities

Expenditure Section

- Reconciliations and payment of creditors accounts
- Reconciliations of Councils loan repayments

Information Technology Section

- Provide reliable Information Technology infrastructure through proper support and management of all hardware and software requirements.
- Ensure business continuity through daily database backups.
- Responsible for developing and updating of the Council web sites.

1. Staffing

Finance Department has approximately 35 staff, out of which, 16 are with Parking Meter and Towing Section.

2. 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, and quarterly ward meetings with ratepayers.

3. Rates Collected VIP

• Current Rates	\$12,809,814.32 (VIP)
• Arrears of Rates	\$ 3,648,297.10 (VIP)
• Total	\$16,458,111.42 (VIP)

4. Highlights

- In the Ordinary Council meeting of 2010, Aon Fiji Limited was awarded the tender to be Suva City Council's Broker for 2011.
- The Ministry of Local Government, Urban Development, Housing & Environment has advised Council that Cabinet had approved the adoption of a consistent mechanism for reviewing the fees and charges under (Business License Fees) By-Laws around 86% using the average inflation rate of 3.5%. The line Ministry has agreed that a general discount of 15% be accorded to new and small business for the first two years of operation. This was adopted in the Ordinary Council meeting held on 27th October 2011.
- In November 2010, Council approved its Annual Recurrent Budget for 2011. The highlight of the budget was the collection of revenue in a timely and effective manner and control of expenditure effectively. (Emergency Meeting of 30/11/10)

5. General

The Financial Statements for the Year Ended 31 December 2011 together with explanatory notes are included as Appendices to this report.

F. APPRECIATION

In conclusion, Suva City Council expresses its thanks and appreciations to all its employees at all levels for their contribution in 2011, 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 and Environment, Ministry of Works, Ministry of Health, Government Departments, the Police Department, Land Transport Authority, National Roads Safety Council, Fiji Electricity Authority, Telecom Fiji Limited, National Fire Authority, Suva Retailers' Association, Suva Chamber of Commerce and NGOs.

OFFICE OF THE AUDITOR GENERAL

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File: 1378/1

6 November 2018

The Special Administrator
Suva City Council
Victoria Parade
SUVA

Attention: Bijay Chand (Acting Chief Executive Officer)

SUVA CITY COUNCIL

AUDITED FINANCIAL STATEMENTS - 31 DECEMBER 2011

Audited financial statements for the Suva City Council for the year ended 31 December 2011 together with my audit report on them are enclosed.

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

Yours sincerely

Ajay Nand
AUDITOR-GENERAL

Encl.



**SUVA CITY COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011**

SUVA CITY COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011

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**SUVA CITY COUNCIL
COUNCIL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2011**

COUNCIL REPORT

The Council herewith submit the statement of financial position of Suva City Council as at 31 December 2011, the related statement of profit or loss and other comprehensive income, statement of movements in funds and statement of cash flows for the year then ended and report as follows:

Council members

On 31st January 2009, the Ministry of Local Government, Housing and Environment dissolved the Council. Thereafter, a Special Administrator was appointed to manage the affairs of the Council. Mr. Chandra Kant Umaria was appointed as Special Administrator in April 2010.

Management staff

The names of management staff in office at the date of this report were:

Acting Chief Executive Officer	Mr. Chandu K Umaria (from 16/03/2011 till 30/04/2012) Mr. Bijay Chand (from 1/05/12 till date)
Director Health Services	Mr. Bijay Chand Mr. Naresh Narayan (from 1/03/16 till date)
Director Administration & Operations	Mrs. Kaliti Mate appointed as Acting (till 19/08/2012) Mr. Aseali Tokalau appointed as Director (from 20/08/12 till date)
Acting Director Finance	Mr. Jeremy Chang (till 1/04/11) Mr. Amit Kumar (from 02/04/11 – 14/07/11) Mrs. Swastika Rattan (from 15/07/11 till 21/01/13)
Director Finance	Mr. Shalendra Kumar (from 22/01/13 till 1/09/14) Mr. Kavin Rathod (from 22/12/14 till date)
Director Engineering Services	Mr. Ravindra Pillay (till 24/10/11) Mr. Vulisere Tukana appointed as Acting (from 25/10/11 till 7/01/13) and Director from 8/01/13 till date

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.

There were no significant changes in the nature of these activities during the financial year.

Results

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

	<u>2011</u>	<u>2010</u>
Operating surplus	8,843,145	1,749,971

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 the making of allowance for doubtful debts. In the opinion of the Council, adequate allowance has been made 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, or the allowance for doubtful debts in the Council, inadequate to any substantial extent.

Current and non-current assets

Prior to the completion of the financial statements of the Council, the Council took reasonable steps to ascertain whether any current and non current assets were unlikely to realise in the ordinary course of business their values as shown in the accounting records of the Council. Where necessary these assets have been written down or adequate allowance 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 current and non current assets in the Council's financial statements misleading.

SUVA CITY COUNCIL
COUNCIL REPORT (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

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 as stated in these financial statements to be appropriate.

Unusual transactions

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.

Events subsequent to balance date

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Council, 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, 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.

For and on behalf of the Council and in accordance with a resolution of the Special Administrator and the Management.

Dated this 31st day of October 2018.

Mr. Chandra Kant Umaria
Special Administrator



Mr. Bijay Chand
Acting Chief Executive Officer

SUVA CITY COUNCIL
STATEMENT BY SPECIAL ADMINISTRATOR AND MANAGEMENT
FOR THE YEAR ENDED 31 DECEMBER 2011

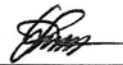
In accordance with a resolution of the Special Administrator and Management, we state that:

- (a) the accompanying Statement of profit or loss and other 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 2011;
- (b) the accompanying 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 2011;
- (c) the accompanying 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 2011;
- (d) the accompanying statement of cash flows of the Council 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 2011;
- (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.

For and on behalf of the Council and in accordance with a resolution of the Special Administrator and the Management.

Dated this 31st day of October 2018.

Mr. Chandra Kant Umaria
Special Administrator


Mr. Bijay Chand
Acting Chief Executive Officer

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INDEPENDENT AUDITOR'S REPORT

SUVA CITY COUNCIL

Report on the Financial Statements

I have audited the accompanying financial statements of Suva City Council ('the Council') which comprise the statement of financial position as at 31 December 2011, and the statement of profit or loss and other comprehensive income, statement of movement in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

The Special Administrator and Management are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the provisions of Section 57(2) of the Local Government Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with International Standards on Auditing. Because of the matters described in the Basis for Disclaimer of Opinion paragraphs, however, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

Fees and business license revenue

The Council recorded fee revenue of \$1,843,634 within the caption balance 'Fee charges – Stalls, Building permits, carrier stands, garbage disposal and other', totaling \$3,447,816 in the statement of profit or loss and other comprehensive income for the year ended 31 December 2011. The Council also recorded rental revenue of \$234,553 within the caption balance 'Rental revenue – Properties, bus station, carpark, minimarkets and others', totaling \$2,494,767 in the statement of profit or loss and other comprehensive income for the year ended 31 December 2011. Furthermore, the Council also recorded business license revenue of \$101,676 within the caption balance 'Business license fees' totaling \$894,482 in the statement of profit or loss and other comprehensive income for the year ended 31 December 2011. As these amounts within the caption balances were received by the Council on a cash-basis with limited controls over the collection process, I was unable to obtain sufficient appropriate evidence over completeness and accuracy of this revenue. As a result, I was unable to determine whether any adjustments might have been necessary in respect of the Council's fee and business license revenue for the current year and the elements making up the statements of financial position, movement in funds and cash flows.

Expenses

The Council recorded \$18,437,798 in total expenses in the statement of profit or loss and other comprehensive income for the comparative year ended 31 December 2010.

The Council did not provide payment vouchers and appropriate supporting documents totaling \$138,585 from a total sample of \$1,237,597 for the comparative year ended 31 December 2010 for audit verification. As a result, I was unable to determine whether any adjustments might have been necessary in respect of the Council's expenses for the comparative year, and any corresponding adjustment to the elements making up the statements of financial position, movement in funds and cash flows.

Inventories

The Council had an inventory balance of \$460,559 recorded in the statement of financial position at the beginning of the year and \$440,644 recorded as at 31 December 2011. The Council did not carry out a stock take at the beginning of the year. Due to the length of time that has lapsed from the current year end to the commencement of the audit, I was unable to attend the stock take that was performed in relation to the current year. I was also unable to satisfy myself by alternative means concerning inventory quantities at either the beginning or ending of the current year, and therefore unable to verify the existence, completeness and accuracy of the inventories balance at 31 December 2010 or 31 December 2011. As a result, since the inventories enter into the determination of the financial performance and cash flows, I was unable to determine whether adjustments might have been necessary in respect of the Council's surplus for the year reported in the statements of profit or loss and other comprehensive income and the cash flows reported in the statement of cash flows.

Investment properties

The Council had a net book value of \$11,457,774 recorded as investment properties in the statement of financial position for the comparative year ended 31 December 2010 and \$13,255,131 recorded in the current year. The Council decreased the investment properties cost balance to \$16,229,810 in the comparative year ended 31 December 2010 and was unable to provide supporting documentation to explain the adjustment.

The Council has not disclosed the fair value of its investment properties which are recorded in accordance with the cost model. Disclosure is required by IAS 40 "Investment Property".

As a result, I was unable to determine whether any adjustments might have been necessary in respect of the Council's investment properties balances in the current year or comparative year, and the elements making up the statement of profit or loss and other comprehensive income, movement in funds and cash flows.

Trade and other payables


The Council had a provision for VAT of \$2,105,004 and VAT receivable of \$933,241 recorded within trade and other payables in the statement of financial position as at 31 December 2010. The Council had a provision for VAT of \$2,291,987 and a VAT payable balance of \$34,170 recorded at 31 December 2011. The Council was unable to provide documentation to support the balances at either the beginning or ending of the current year. As a result, I was unable to determine whether any adjustments might have been necessary in respect of the Council's provision for VAT and VAT receivable/payable balances at the beginning or end of the financial year, and the elements making up the statements of profit or loss and other comprehensive income, movement in funds and cash flows.

Equity

The Council included an adjustment of \$437,479 in the statement of movement in funds as "Effect of Change in Previous Years" which reduced the total Municipal Council's Fund balance by the same amount. The Council was unable to provide any supporting documentation relating to this adjustment. As a result, I was unable to determine whether any adjustments might have been necessary in respect of the Council's municipal funds balance in the current or comparative year, and the elements making up the statements of profit or loss and other comprehensive income, statements of financial position and cash flows.

Disclaimer of Opinion

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



Ajay Nand
AUDITOR-GENERAL



Suva, Fiji
6 November 2018

SUVA CITY COUNCIL

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2011

	Note	2011 \$	2010 \$ Restated
Income			
Rates revenue	6	15,409,808	13,729,584
Business license fees		894,482	856,839
Fees, charges and rent	7	6,063,415	5,650,598
Amortisation of capital grant		48,867	-
Other income	8	6,538,891	304,017
		<u>28,955,463</u>	<u>20,541,038</u>
Expenses			
Administrative and operating costs	9	(4,178,836)	(3,515,763)
Other expenses	10	(10,280,586)	(9,139,237)
Rate payer services	11	(2,105,014)	(1,993,539)
Street light operating costs		(820,622)	(527,905)
User maintenance costs	12	(2,493,422)	(3,261,354)
		<u>(19,878,480)</u>	<u>(18,437,798)</u>
Finance income		379,050	277,310
Finance cost		(612,888)	(630,579)
Operating surplus for the year		<u>8,843,145</u>	<u>1,749,971</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u><u>8,843,145</u></u>	<u><u>1,749,971</u></u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

SUVA CITY COUNCIL
STATEMENT OF MOVEMENT IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2011

COUNCIL MUNICIPAL FUNDS

Note	General Rate Fund	Loan Rate Fund	Street Light Fund	Total Council Municipal Funds
	\$ Restated	\$	\$	\$ Restated
Balance as at 1 January 2010	(8,779,442)	47,023,683	4,253,918	42,498,159
(Deficit)/surplus for the year	(4,798,056)	6,018,611	529,416	1,749,971
Effect of change in previous years	(437,479)	-	-	(437,479)
Balance as at 31 December 2010	(14,014,977)	53,042,294	4,783,334	43,810,651
Surplus for the year	1,570,852	6,038,702	1,233,591	8,843,145
Balance as at 31 December 2011	(12,444,125)	59,080,996	6,016,925	52,653,796

The above statement of movement of Funds should be read in conjunction with the accompanying notes.

SUVA CITY COUNCIL
STATEMENT OF MOVEMENT IN FUNDS - continued
FOR THE YEAR ENDED 31 DECEMBER 2011

COUNCIL TRUST FUNDS

	Parking Meter Fund	Car Park Fund	Tugi Fund	Lami Rehabilitation Fund	Total Trust Funds
	\$	\$	\$	\$	\$
Balance as at 1 January 2010	2,709,066	548,054	63,603	6,409	3,327,132
Surplus for the year (Note 13)	152,186	33,099	-	-	185,285
Balance as at 31 December 2010	2,861,252	581,153	63,603	6,409	3,512,417
Surplus for the year (Note 13)	532,199	-	-	(6,409)	525,790
Balance as at 31 December 2011	3,393,451	581,153	63,603	-	4,038,207

The above statement of movement of funds should be read in conjunction with the accompanying notes.

SUVA CITY COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2011

	Notes	2011 \$	2010 \$ Restated
ASSETS			
Current assets			
Cash and cash equivalents	14	8,244,336	1,942,376
Held-to-maturity investments	15	939,588	874,069
Inventories	16	440,644	460,559
Trade and other receivables	17	13,409,976	6,785,880
Loan receivable	25	40,534	39,353
Total current assets		23,075,078	10,102,237
Non-current assets			
Property, plant and equipment	22	29,604,369	31,902,024
Investment properties	23	13,255,131	11,457,774
Intangible assets	24	33,643	42,968
Loan receivable	25	5,275,000	5,315,534
Total non-current assets		48,168,143	48,718,300
TOTAL ASSETS		71,243,221	58,820,537
FUNDS AND LIABILITIES			
Council Municipal Funds			
Accumulated surplus	Page 10	52,653,796	43,810,651
Council Trust Funds			
Parking meter fund	Page 11	3,393,451	2,861,252
Car park fund	Page 11	581,153	581,153
Tugi fund	Page 11	63,603	63,603
Lami dump rehabilitation	Page 11	-	6,409
Total funds		56,692,003	47,323,068
Current liabilities			
Trade and other payables	18	5,779,612	4,488,910
Provisions	19	22,036	300,000
Employee benefits	20	251,748	159,602
Interest bearing borrowings	21	858,250	1,759,095
Total current liabilities		6,911,646	6,707,607
Non-current liabilities			
Employee benefits	20	-	16,401
Interest bearing borrowings	21	7,489,525	4,574,547
Capital grant in aid	26	150,047	198,914
Total non-current liabilities		7,639,572	4,789,862
TOTAL EQUITY AND LIABILITIES		71,243,221	58,820,537

The above statement of financial position should be read in conjunction with the accompanying notes.

For and on behalf of the Council and in accordance with resolution of the Council

Special Administrator



Acting Chief Executive Officer

SUVA CITY COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2011

	Notes	2011 \$	2010 \$
COUNCIL MUNICIPAL FUNDS			
Cash flows from operating activities			
Receipts from customers		22,661,008	18,190,497
Payment to suppliers and employees		(17,265,577)	(16,608,228)
Cash generated from operating activities		<u>5,395,431</u>	<u>1,582,269</u>
Interest paid		(612,887)	(630,579)
Interest received		152,884	69,449
Net cash from operating activities		<u>4,935,428</u>	<u>1,021,139</u>
Cash flows from investing activities			
(Payments for/proceeds from) property, plant and equipment		(857,726)	2,964
Payment of investment property		(2,194)	(785,528)
Receipts from borrowings		200,000	200,000
Payment for held to maturity investment		-	(46,069)
Net cash used in investing activities		<u>(659,920)</u>	<u>(628,633)</u>
Cash flows from financing activities			
Proceeds from borrowings		3,567,716	1,850,749
Repayment of borrowings		(1,553,584)	(2,773,040)
Net cash flows from/(used in) financing activities		<u>2,014,132</u>	<u>(922,291)</u>
Net increase/(decrease) in cash and cash equivalents from Council municipal funds		<u>6,289,640</u>	<u>(529,785)</u>
TRUST FUNDS			
Cash flows from operating activities			
<i>Receipts</i>			
Parking meter collection		489,299	555,593
<i>Payments</i>			
Payments to employees and suppliers - parking meter		(476,979)	(403,407)
Net increase in cash and cash equivalents from Council Trust Fund		<u>12,320</u>	<u>152,186</u>
Total net increase/(decrease) in cash and cash equivalents		<u>6,301,960</u>	<u>(377,599)</u>
Cash and cash equivalents at the beginning of the financial year		1,942,376	2,319,975
Cash and cash equivalents at the end of the financial year	14	<u>8,244,336</u>	<u>1,942,376</u>

The above statement of cash flows should be read in conjunction with the accompanying notes.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011

1. Reporting entity

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

The registered office of the Council is at Civic Administration Building, 196 Victoria Parade, Suva, Fiji.

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds have been eliminated.

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 and included as Trust Funds.

2. Basis of accounting

Statement of compliance

The financial statements of Suva City Council have been prepared in accordance with International Financial Reporting Standards ("IFRS") as adopted by the International Accounting Standards Board ("IASB"), and the Local Government Act. The financial statements of Suva City Council ("the Council") for the year ended 31 December 2011 were authorised for issue by the Special Administrator on 31st October 2018

Standards, amendments, interpretations issued but not yet effective however have been early adopted by the Council

The following standards, amendments and interpretations to existing standards have been published and are mandatory for accounting periods beginning on or after 1 January 2010 or later periods. These have been not been early adopted by the Council and the effect of adoption of these standards and interpretations on the Council's financial statements has not been assessed.

- IAS 19- Employee benefits (effective 1 January 2013)
- IFRS 9 Amendment – Financial Instruments: Classification and measurement (effective 1 January 2013)
- IFRS 13 Fair value measurement (effective 1 January 2013)
- Amendments to IAS 1- Presentation of Financial Statements (effective 1 January 2012)

Standards, amendments, interpretations issued but not yet effective and have not been early adopted by the Council

The following standards, amendments and interpretations to existing standards have been published and are mandatory for accounting periods beginning on or after 1 January 2010 or later periods, but the Council has not early adopted them. The effect of adoption of these standards and interpretations on the Council's financial statements has not been assessed.

- IFRS 9 Financial Instruments (effective 1 January 2018)
- IFRS 15 Revenue from contracts with customers (effective 1 January 2018)
- IFRS 16 Leases (effective 1 January 2019)

3. Functional and presentation currency

The financial statements are presented in Fijian dollars, which is the Council's functional currency. All amounts have been rounded to the nearest dollar, unless otherwise stated.

4. Use of judgments and estimates

In preparing of the financial statements, management has made judgments, estimates and assumptions that affect the application of the Council's accounting policies and reported amounts of income, expenses, assets and liabilities. Actual results may differ from these estimates.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments. Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to estimates are recognised prospectively.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

4. Use of judgments and estimates - continued

Assumptions and estimation uncertainty

Information about assumptions and estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amount of asset or liability within the next financial year are set out below:

(i) 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 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. The Council assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

(ii) 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 profit or loss. 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.

5. Summary of significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

a) **Cash and cash equivalents**

For the purpose of statement of cash flow, cash and cash equivalents comprise of cash on hand and cash in banks.

b) **Inventories**

Inventories comprises of maintenance materials, concrete products, steel, iron, mechanical spares, uniforms, stationery and miscellaneous items. The Council holds inventories for consumption for the purpose of providing works and services. There is no objective of sale for such items. The Council values items at cost, less any impairment for loss of service potential.

c) **Financial Instruments**

The Council classifies non-derivative financial assets into the following categories: held to maturity financial assets and loans and receivables. The Council classifies non-derivative financial liabilities as other financial liabilities.

(i) Non derivative financial assets and financial liabilities - recognition and derecognition

The Council initially recognises loans and receivables issued on the date when they are originated. All other financial assets and liabilities are initially recognized on the trade date when the Council becomes a party to the contractual provisions of the instrument.

The Council derecognises a financial asset when the contractual rights to the cash flows from financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Council neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

The Council derecognises a financial liability when the obligation under the liability is discharged or cancelled or expired.

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Council has a legally enforceable right to offset the amounts and intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

(ii) Non derivative financial assets - measurement

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Receivables are initially recognised as receivables from the commencement of each rating period and are initially measured at fair value plus any directly attributable transaction costs. After initial measurement, loans and receivables are measured at amortised cost using the effective interest method less any allowance for impairment. Gains or losses are recognised in the profit or loss when the receivables are derecognised or impaired, as well as through the amortisation process. Bad debts are written-off during the period in which they are identified.

5. Summary of significant accounting policies - continued

c) Financial Instruments (continued)

Held to maturity financial investments

Held-to-maturity financial investments are non-derivative financial assets with fixed or determinable payments and have fixed maturities dates that the Council has the positive intention and ability to hold to maturity. These assets are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, held to maturity investments are carried at amortised cost using the effective interest rate method, less any impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees that are an integral part of the effective interest rate. Amortisation is recorded in profit or loss and the losses arising from impairment of such investment are recognised in profit or loss.

Trade and other payables

Trade and other payables are initially recognized at fair value, less attributable transaction costs. Subsequent to initial recognition, trade and other payables are stated at amortised cost using the effective interest method. Rates received in advance of the rating period are recognised as a liability.

Borrowings

Interest-bearing borrowings are recognised initially at fair value, less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost using the effective interest method.

Fair value of financial instruments

The Council measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements:

Level 1: fair value is calculated using quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: fair value is estimated using inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices).

Level 3: fair value is estimated using inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The Council recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Fair value information for financial assets and financial liabilities not measured at fair value is not disclosed if the carrying amount is a reasonable approximation of fair value.

d) Impairment of financial assets

Financial assets not classified as at fair value through profit or loss, including an interest in an equity accounted investee, are assessed at each reporting date to determine whether there is objective evidence of impairment.

Objective evidence that financial assets are impaired includes:

- default or delinquency by a debtor;
- restructuring of an amount due to the Council on terms that the Council would not consider otherwise;
- indications that a debtor or issuer will enter bankruptcy;
- adverse changes in the payment status of borrowers or issuers;
- the disappearance of an active market for a security because of financial difficulties; or
- observable data indicating that there is a measurable decrease in the expected cash flows from a group of financial assets.

For an investment in an equity security, objective evidence of impairment includes a significant or prolonged decline in its fair value below its cost. The Council considers a decline of 20% to be significant and a period of nine months to be prolonged.

Financial assets measured at amortised cost

The Council considers evidence of impairment for these assets at both an individual asset and collective level. All individually significant assets are individually assessed for impairment. Those found not to be impaired are then collectively assessed for any impairment that has been incurred but not yet individually identified. Assets that are not individually significant are collectively assessed for impairment. Collective assessment is carried out by grouping together assets with similar risk characteristics.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

5. Summary of significant accounting policies - continued

d) **Impairment of financial assets (continued)**

In assessing collective impairment, the Council uses historical information on the timing of recoveries and the amount of loss incurred, and makes an adjustment if current economic and credit conditions are such that the actual losses are likely to be greater or lesser than suggested by historical trends.

An impairment loss is calculated as the difference between an asset's carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in the profit or loss and reflected in an allowance account. When the Council considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, then the previously recognised impairment loss is reversed through profit or loss.

e) **Property, plant and equipment**

Recognition and measurement

Items of property, plant and equipment are measured at cost, less accumulated depreciation and impairment losses. Costs include expenditure that is directly attributable to the acquisition of the asset. Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

Subsequent expenditure

Subsequent expenditure is capitalized only if it is probable that future economic benefits associated with the expenditure will flow to the Council.

Depreciation

Depreciation is calculated to write off the cost of items of property, plant and equipment less their estimated residual values using the diminishing value method over their estimated useful lives, and is generally recognised in profit or loss. Depreciation is calculated on a diminishing value basis as follows:

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

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

Capital work in progress principally relates to costs and expenses incurred for capital works in the nature of property, plant and equipment. Capital work in progress is stated at historical cost and is not depreciated.

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.

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

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 profit or loss when the asset is derecognised.

5. Summary of significant accounting policies - continued

g) **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.

Depreciation is calculated on a diminishing value method as follows:

Building	1.25% - 10%
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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, depreciation rates and methods of depreciation are reviewed, and adjusted if appropriate, at each financial year end.

h) **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.

Details of trust 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 balance of Council funds set aside to be utilised in construction of car parks in Suva city.

Tugi 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.

i) **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 a reliable estimate can be made of the amount of the obligation.

j) **Employee benefits**

Provisions for employee benefits 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 a reliable estimate can be made of the amount of the obligation.

Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries expected to be settled within 12 months of the reporting date are accrued up to the reporting date. Liabilities for annual leave are expected to be settled within 12 months of the reporting date and are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

5. Summary of significant accounting policies - continued

j) **Employee benefits (continued)**

Provision for long service leave

Liability for long service leave is recognised, and measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using interest rates on government guaranteed securities with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Defined contribution plans

Contributions to Fiji National Provident Fund are expensed when incurred.

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 fulfilment 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 profit or loss.

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 profit or loss on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

l) **Revenue recognition**

The Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Council's activities as described below. Council bases any estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement. Revenue is shown net of value added tax, returns, rebates and discounts.

Revenue is measured at the fair value of the consideration received or receivable. Revenue is measured on major income categories as follows:

Rates

The rating period and reporting period for the Council coincide. Accordingly, all rates levied for the year are recognised as revenues. Uncollected rates are recognised as receivables after providing for doubtful amounts due and doubtful rates.

Interest on overdue rates

This is charged on a daily compounding basis on overdue rates.

Business licence fees

These are recognised as revenue when businesses initially register, and thereafter, at the beginning of each financial year, until the business continues to operate.

Fees, charges and rent

These are recognised as revenue as the service is provided.

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) **Capital grants**

Capital grants are recognised in the statement of financial position initially as deferred income where there is reasonable assurance that they will be received and that the Council will comply with the conditions attached to them. Grants that compensate the Council for expenses incurred are recognised as revenue in the profit or loss on a systematic basis in the same period in which the expenses are incurred. Grants that compensate the Council for the cost of an asset are recognised in the profit or loss as revenue on a systematic basis over the useful life of the asset.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

5. Summary of significant accounting policies - continued

o) **Finance income and finance costs**

Finance income comprises interest income on short - term bank deposits and changes in the fair value of financial assets at fair value through profit or loss. Interest income is recognised as it accrues in profit or loss, using the effective interest method.

Finance costs comprise interest expense on bank charges and changes in the fair value of financial liabilities at fair value through profit or loss.

p) **Impairment of non financial assets**

The carrying amount of the Council's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. An impairment loss is recognised if the carrying amount of an asset or cash generating unit (CGU) exceeds its recoverable amount.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to asset or CGU. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other asset or CGUs.

Impairment losses are recognised in profit or loss. Impairment losses recognised in respect of CGUs are allocated first to reduce the carrying amount of any goodwill allocated to the CGU (group of CGUs), and then to reduce the carrying amount of the other assets in the CGU (group of CGUs) on a pro rata basis.

q) **Comparative figures**

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

r) **Reclassification of income and expenses**

In 2010, there were classification errors in relation to income and expenses. 2011 prior period reclassifications are made to correct these errors. The following table summaries the impact on the Council's financial statements

For the year ended 31 December 2010	Impact of correction of errors		
	As previously	Adjustments	As restated
Rates revenue	(11,957,043)	-	(11,957,043)
Business License Fee	(856,839)	-	(856,839)
Fees, charges and rent	(5,650,598)	-	(5,650,598)
Interest on overdue rates	-	1,772,541	(1,772,541)
Other Income	(419,546)	(115,529)	(304,017)
Administrative and operating costs	6,760,172	3,220,797	3,539,375
Amortisation of capital grant	-	-	-
Depreciation and amortization	1,365,509	-	1,365,509
Street Light Operating Cost	527,905	-	527,905
User maintenance costs	5,966,987	2,705,633	3,261,354
Auditors remuneration	25,242	25,242	-
Bad debts written off	219,876	219,876	-
Doubtful debts	1,531,578	1,531,578	-
Personnel Cost	-	(7,750,116)	7,750,116
Rate Payer Services	1,993,562	23	1,993,539
Finance cost	630,579	-	630,579
Finance income	(1,934,334)	(1,657,024)	(277,310)
Impact on Profit	(1,796,950)	(46,979)	(1,749,971)

The impact of a reduction in profit by \$46,979 is a result of misstatements in the prior year.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

	2011	2010
	\$	\$
6. Rates revenue		Restated
General	5,174,524	5,165,889
Loans	6,651,589	6,649,190
Street lights	2,054,212	1,057,321
	<u>13,880,325</u>	<u>12,872,400</u>
Less: discount	(744,402)	(915,357)
Interest on overdue rates	2,273,885	1,772,541
	<u>15,409,808</u>	<u>13,729,584</u>
7. Fees, charges and rent		
Fee charges - Stalls, Building permits, carrier stands, garbage disposal and other	3,447,816	3,008,416
Hire charges - Civic Centre and parks	120,832	146,704
Rental revenue - Properties, bus station, carpark, minimarkets and others	2,494,767	2,495,478
	<u>6,063,415</u>	<u>5,650,598</u>
8. Other income		
Fees - Gully emptier	8,573	13,046
Outside chargeable jobs (net (expense)/income)	(10,716)	9,153
Refund - TPAF	50,012	15,674
Reversal of doubtful debts	6,253,803	-
Miscellaneous income	237,219	266,144
	<u>6,538,891</u>	<u>304,017</u>
9. Administrative and operating costs		
Auditors remuneration	52,738	25,242
Bad debts written off	1,746,080	219,876
Cleaning materials	129,198	95,615
Doubtful debts expense	-	1,585,499
FVB levy	134,060	36,354
Lease charges	138,773	45,974
Legal expenses	104,262	63,692
Printing & stationery	260,429	179,609
Repairs & maintenance	51,626	51,593
Security charges	184,153	178,408
Utilities bills	628,582	604,686
Other operating costs	748,935	429,215
	<u>4,178,836</u>	<u>3,515,763</u>
10. Other expenses		
Wages and salaries expense	7,796,911	6,721,435
Superannuation	727,395	692,424
Other personnel costs	402,463	336,257
Depreciation expense (Property, plant and equipment and investment property)	1,344,493	1,384,598
Amortization expense	9,324	4,523
	<u>10,280,586</u>	<u>9,139,237</u>
Number of employees as at year end:	532	513
11. Rate payer services		
Dumping fees	696,135	516,513
Refuse collection	468,477	476,800
Cartage cost - Green waste	115,768	91,619
Grass cutting	771,494	769,309

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

	2011 \$	2010 \$ Restated
11. Rate payer services (continued)		
Maintenance of drains	35,802	103,784
Other services	17,338	35,514
	<u>2,105,014</u>	<u>1,993,539</u>
12. User maintenance costs		
Vehicle expenses	697,822	842,792
Manufacture premix/asphalt	289,555	144,995
Tools & materials	277,951	454,637
Hire - skip bins	211,271	166,869
Insurance & other liability	223,776	652,650
Repair and maintenance charges	193,615	354,462
Uniform & protective clothings	75,443	74,938
Phone charges	136,845	87,260
Internet charges	62,672	47,863
Computer , Parking Meter & other licences	40,825	9,932
Other costs	283,647	424,956
	<u>2,493,422</u>	<u>3,261,354</u>
13. Surplus for trust funds		
Surplus for the year has been determined after:		
Parking meter fund		
<u>Total revenue</u>	<u>489,299</u>	<u>555,593</u>
<u>Total expenditure</u>		
Salaries and wages	187,779	157,835
Management expenses and reversal of doubtful debts	(341,929)	175,966
Legal expenses	-	1,060
Repairs and maintenance	103,651	66,255
Stationery and postage	7,599	2,291
Total (income)/ expenditure	<u>(42,900)</u>	<u>403,407</u>
Net surplus for the year	<u>532,199</u>	<u>152,186</u>
Car park fund		
Total revenue	-	33,099
Total expenditure	-	-
Net surplus for the year	<u>-</u>	<u>33,099</u>
Lami Rehabilitation fund		
Total revenue	-	-
Total expenditure	(6,409)	-
Net surplus for the year	<u>(6,409)</u>	<u>-</u>
14. Cash and cash equivalents		
Cash at bank	7,987,823	1,065,830
Cash at bank - Trust funds	251,783	871,796
Cash on hand	4,730	4,750
Total cash and cash equivalents	<u>8,244,336</u>	<u>1,942,376</u>
As the Council performs a custodian role, Cash at bank- Trust Funds are only to be used for development of car parks, parking meter areas and capital projects.		
15. Held-to-maturity investments		
Merchant Finance Limited	<u>939,588</u>	<u>874,069</u>

The term deposit with Merchant Finance Limited is for a term of 2 years at an interest rate of 5.7% per annum and will mature on 4th of June 2012.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

	2011 \$	2010 \$ Restated
16. Inventories		
General stores inventory	320,658	266,623
Stationery stock	33,588	37,819
Motor parts	85,614	37,049
Fuel stock	28,648	126,851
Less: provision for obsolescence	(27,864)	(7,783)
	<u>440,644</u>	<u>460,559</u>
17. Trade and other receivables		
Rates receivables	16,726,498	17,449,083
Less: provision for doubtful debts	(5,879,421)	(12,269,568)
	<u>10,847,077</u>	<u>5,179,515</u>
Other debtors	4,121,133	3,842,694
Less: provision for doubtful debts	(2,162,585)	(2,320,558)
	<u>1,958,548</u>	<u>1,522,136</u>
Accrued revenue	90,041	-
Prepayments	425,897	-
Interest accrued on term deposit and loan	69,466	84,229
Refundable deposit	18,947	-
Total receivables	<u>13,409,976</u>	<u>6,785,880</u>
Trade receivables of the Council comprises of rates receivable and other debtors as disclosed above. Other debtors largely represents business license, taxi, minibus, garbage and parking meter receivables.		
Parking meter receivable of \$1,556,976 (2010: \$1,594,788) is included in other debtors. The Council accounts for these receivables in accordance with the Traffic Act (Refer to Note 5(h)).		
Rate receivables and other receivables are interest bearing and are generally on 30-90 day terms. As at 31 December 2011, trade receivables at a nominal value of \$8,042,006 (2010: \$14,590,126) were fully impaired and provided for.		
18. Trade and other payables		
Trade payables	263,013	716,596
Accruals	898,360	311,190
Provision for VAT	2,291,987	2,105,004
VAT payable/ (receivable)	34,170	(933,241)
Other payables	851,108	883,252
Sundry deposits -		
Tenders	164,639	159,839
Library	4,398	2,663
Performance bond	98,950	108,950
Hall hire	118,284	111,818
Tenancy	103,847	103,847
Building	931,646	899,781
Others	19,210	19,211
	<u>5,779,612</u>	<u>4,488,910</u>
19. Provisions		
<u>Redundancy</u>		
At 1 January	300,000	300,000
Movement, net	(277,964)	-
At 31 December	<u>22,036</u>	<u>300,000</u>
20. Employee benefits		
At 1 January	176,003	159,602
Movement, net	75,745	16,401
At 31 December	<u>251,748</u>	<u>176,003</u>

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

	2011 \$	2010 \$ Restated
20. Employee benefits (continued)		
Disclosed as:		
Current	251,748	159,602
Non-current	-	16,401
Total provisions	251,748	176,003
21. Interest bearing borrowings		
Current		
Fiji National Provident Fund	493,335	1,197,364
Colonial Fiji Life Limited	-	264,426
Westpac Banking Corporation	364,915	219,542
Westpac Banking Corporation (Finance lease)	-	77,763
Total current	858,250	1,759,095
Non-current		
Fiji National Provident Fund	2,798,425	2,989,558
Westpac Banking Corporation	4,691,100	1,584,989
Total non-current	7,489,525	4,574,547
TOTAL	8,347,775	6,333,642

Terms and repayments schedule

			2011		2010	
	interest rate	Year of maturity	Face value	Carrying amount	Face value	Carrying amount
Fiji National Provident Fund	7.20%	2011	-	-	442,428	442,428
Fiji National Provident Fund	8.25%	2017	3,291,760	3,291,760	3,744,495	3,744,495
Westpac Banking Corporation	6.5%	2023	1,875,982	1,875,982	1,804,517	1,804,517
Westpac Banking Corporation	6.5%	2020	3,180,033	3,180,033	13	13
Westpac Banking Corporation	9.49% to 12%	2011	-	-	77,763	77,763
Colonial Fiji Life Limited	9.00%	2011	-	-	264,426	264,426
Closing balance at 31 December			8,347,775	8,347,775	6,333,642	6,333,642

Particulars relating to interest bearing loans and borrowings

(a) 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.

(b) Loans from Colonial Fiji Life Limited are secured by mortgage debenture over certain assets of the Council.

(c) The bank loan from Westpac Banking Corporation is secured by pari passu debenture deeds of \$3,400,000, \$1,300,000 and \$250,000 and \$2,100,000 over all of the Council's assets and undertakings without any preference or priority of existing debentures one over another.

SIVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

22. Property, plant and equipment

	Leasehold land	Building	Infrastructure assets	Plant, equipment & machinery	Vehicles	Library books	Aid granted assets	Furniture & fitting	Computer hardware	Leased vehicles	Work in progress	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Year ended 31 December 2010												
Opening carrying value	256,684	4,405,928	22,649,168	2,819,291	57,516	60,111	230,027	168,337	195,882	666,411	763,101	32,272,456
Additions	-	-	-	60,639	-	-	-	-	3,286	-	721,605	785,530
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Disposals / reversals	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation charge	(2,567)	(92,725)	(278,073)	(489,866)	(11,503)	(15,481)	(57,527)	(17,090)	(57,846)	(133,284)	-	(1,155,962)
Closing carrying value	254,117	4,313,203	22,371,095	2,390,064	46,013	44,630	172,500	151,247	141,322	533,127	1,484,706	31,902,024
At 31 December 2010												
Cost	261,896	6,407,385	26,752,373	7,040,834	288,980	300,617	1,407,295	525,138	587,771	1,709,759	1,484,706	46,766,754
Accumulated depreciation	(7,779)	(2,094,182)	(4,381,278)	(4,650,770)	(242,967)	(255,987)	(1,234,795)	(373,891)	(446,449)	(1,176,632)	-	(14,864,730)
Net book amount	254,117	4,313,203	22,371,095	2,390,064	46,013	44,630	172,500	151,247	141,322	533,127	1,484,706	31,902,024
Year ended 31 December 2011												
Opening carrying value	254,117	4,313,203	22,371,095	2,390,064	46,013	44,630	172,500	151,247	141,322	533,127	1,484,755	31,902,073
Additions	-	-	-	-	-	-	-	591	294,697	-	562,438	857,726
Transfers	-	97,944	552,503	22,554	-	-	-	-	123,246	3	(796,250)	-
Transfers to Investment property	-	(1,733,424)	(184,691)	-	-	-	-	-	-	-	(119,209)	(2,037,324)
Disposals/ reversals	-	(4,610)	-	-	(2,054)	-	-	(5,522)	(3,579)	-	-	(15,765)
Depreciation charge	(2,541)	(97,553)	(344,734)	(401,714)	(9,203)	(11,243)	(22,453)	(14,456)	(91,818)	(106,636)	-	(1,102,341)
Closing carrying value	251,576	2,575,560	22,394,173	2,010,904	34,756	33,387	150,047	131,860	463,868	426,504	1,131,734	29,604,369
At 31 December 2011												
Cost	261,896	4,767,608	27,118,162	7,061,118	288,980	300,617	1,407,295	520,300	1,003,960	1,709,759	1,131,734	45,571,429
Accumulated depreciation	(10,320)	(2,192,048)	(4,723,989)	(5,050,214)	(254,224)	(267,230)	(1,257,248)	(388,440)	(540,092)	(1,283,255)	-	(15,967,060)
Net book amount	251,576	2,575,560	22,394,173	2,010,904	34,756	33,387	150,047	131,860	463,868	426,504	1,131,734	29,604,369

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

	2011 \$	2010 \$
23. Investment properties		
Cost		
At 1 January	16,229,810	17,195,706
Additions	2,194	-
Transfers	2,037,324	-
Disposals	-	(965,896)
At 31 December	<u>18,269,328</u>	<u>16,229,810</u>
Accumulated Depreciation		
At 1 January	4,772,036	4,543,400
Depreciation charge for the year	242,161	228,636
At 31 December	<u>5,014,197</u>	<u>4,772,036</u>
Net book value	<u>13,255,131</u>	<u>11,457,774</u>
24. Intangible assets		
Computer software - Cost		
At 1 January	259,389	274,982
Additions	-	-
Disposals	-	(15,593)
At 31 December	<u>259,389</u>	<u>259,389</u>
Computer software - Accumulated amortisation		
At 1 January	216,421	211,898
Amortisation charge for the year	9,325	4,523
At 31 December	<u>225,746</u>	<u>216,421</u>
Carrying value	<u>33,643</u>	<u>42,968</u>
25. Loan receivable		
At 1 January	5,354,887	5,393,094
Add interest	160,647	161,793
Less repayment	(200,000)	(200,000)
Closing balance at 31 December	<u>5,315,534</u>	<u>5,354,887</u>
Disclosed in the statement of financial position as:		
Current	40,534	39,353
Non-current	<u>5,275,000</u>	<u>5,315,534</u>
Total loan receivable	<u>5,315,534</u>	<u>5,354,887</u>
The loan is receivable from Fiji Electricity Authority at an interest rate of 3% per annum. The term of the loan is 86 years ending on 25 July 2065.		
26. Capital grant in aid		
At 1 January	198,914	198,914
Released to profit or loss	(48,867)	-
Closing balance at 31 December	<u>150,047</u>	<u>198,914</u>

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

27. Related party transactions

Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Council, directly or indirectly.

During the year, the Special Administrator, Acting Chief Executive Officer, Acting Director Administration and Operation, Acting Director Engineering Services, Acting Director Finance & Director Health Services were identified as key personnel of the Council, with the greatest authority and responsibility for planning, directing and controlling the activities of the Council.

On 31st January 2009, the Ministry of Local Government, 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, followed by Mr Chandra Kant Umaria in April 2010.

Changes in the Management Staff for 2011:

- Chief Executive Officer, Miss Sera Nicholls was terminated on 16th March 2011. Mr Chandra Kant Umaria was acting thereafter in this position.

- Mr Eroni Ratukalou retired in 2010 as Director Administration and Operations. Mrs Kaliti Mate was acting thereafter in this position.

- Mr Ravindra Pillay was terminated on 24th October 2011 as Director Engineering Services. Mr Vulisere Tukana was acting thereafter in this position.

- Mr Apaitia Veiogo resigned as Director Finance in 2010. Mr Jeremy Chand, Amit Kumar and Mrs Swastika Rattan were acting thereafter in this position.

	2011	2010
	\$	\$
Salaries and other short term employee benefits	389,014	324,864

Salary of Special Administrator was co-shared between Suva City Council and the Ministry of Local Government, Environment and Housing.

28. Financial risk management

The Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

This note presents information about the Council's exposure to each of the above risks, the Council's objectives, policies and processes for measuring and managing risk, and the Council's management of capital. Further quantitative disclosures are included throughout these financial statements.

(i) Risk management framework

Risk management is integral to the whole business of the Council. Financial risk management is carried out by Council's Finance Section under the policies approved by the Council.

(ii) Market risk

Market risk is the risk that changes in market prices such as interest rates will affect the Council's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Interest rate risk

The Council's exposure to the risk of changes in market interest rates relates primarily to interest-bearing borrowings. The interest rate on these borrowing ranges from 6.5% to 12%.

	Carrying amount	
	2011	2010
	\$	\$
<u>Variable rate instruments</u>		
Interest bearing borrowing	8,347,775	6,333,642

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

28. Financial risk management- continued

Cash flow sensitivity analysis for variable rate instruments

A change of 100 basis points in interest rates at the reporting date would have increased (decreased) equity and the profit or loss by amounts shown below. This analysis assumes that all other variables, remain constant.

	Profit or loss		Equity	
	100bp Increase	100bp Decrease	100bp Increase	100bp Decrease
31 December 2011				
Interest bearing borrowing	834,778	(834,778)	834,778	(834,778)
31 December 2010				
Interest bearing borrowing	633,364	(633,364)	633,364	(633,364)

(iii) Credit risk

Credit risk is the risk of financial loss to the Council if a customer 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. 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.

The carrying amounts of the financial assets represent the maximum credit exposure.

	Carrying amount	
	2011 \$	2010 \$
Financial assets		
Cash and cash equivalents	8,244,336	1,942,376
Held-to-maturity investments	939,588	874,069
Trade and other receivables	13,409,976	6,785,880
	<u>22,593,900</u>	<u>9,602,325</u>
Financial liabilities		
Trade and other payables	5,779,612	4,488,910
Interest bearing borrowings	8,347,775	6,333,642
	<u>14,127,387</u>	<u>10,822,552</u>

Movement in the provision for doubtful debts of trade and other receivables were as follows:

Rates receivables

At 1 January	12,269,568	10,357,174
Movement, net	<u>(6,390,147)</u>	<u>1,912,394</u>
31 December	<u>5,879,421</u>	<u>12,269,568</u>

Other debtors

At 1 January	2,320,558	2,745,950
Movement, net	<u>(157,973)</u>	<u>(425,392)</u>
31 December	<u>2,162,585</u>	<u>2,320,558</u>

Trade and other receivables

Neither past due nor impaired	-	-
Past due but not impaired	20,847,631	21,291,777
Individually impaired	8,042,006	14,590,126

(iv) Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Council monitors its risk under policies approved by the Council. The Council's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

28. Financial risk management - continued

(iv) Liquidity risk (continued)

The table below summarises the maturity profile of the Council's financial liabilities at 31 December 2011 based on contractual undiscounted payments.

As at 31 December 2011	< 1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
Interest bearing borrowings	858,250	5,188,390	2,301,135	8,347,775
Trade and other payables	5,779,612	-	-	5,779,612
	<u>6,637,862</u>	<u>5,188,390</u>	<u>2,301,135</u>	<u>14,127,387</u>

As at 31 December 2010	1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
Interest bearing borrowings	1,759,095	3,285,160	1,289,387	6,333,642
Trade and other payables	4,488,910	-	-	4,488,910
	<u>6,248,005</u>	<u>3,285,160</u>	<u>1,289,387</u>	<u>10,822,552</u>

(v) Capital management

The Council's objective is to maintain a strong capital base so as sustain future development of the business. The primary objective of the Council's capital management is to ensure that it maintains a strong credit rating and a healthy capital ratio.

The Council monitors capital using a ratio of 'adjusted equity'. For this purpose, adjusted net debt is defined as total liabilities, comprising interest-bearing borrowings, less cash and cash equivalents. Adjusted equity (Council funds) comprises all components of Council funds.

	2011	2010
	\$	\$
Interest bearing borrowings	8,347,775	6,333,642
Trade and other payables	5,779,612	4,488,910
Less: cash and cash equivalents and short term deposits	(9,183,924)	(2,816,445)
Adjusted net debt	4,943,463	8,006,107
Total Council Funds	56,692,003	47,323,068

Adjusted net debt to adjusted equity ratio (Gearing ratio)	<u>9%</u>	<u>17%</u>
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(vi) Pricing risk

The Council is also exposed to pricing risk, the risk that the capital value of investments may fluctuate due to changes in market prices. This risk is managed by ensuring that liquidity requirements are adequately sourced from short-term investments not subject to price risk.

(vii) 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.

29. Contingent liabilities

Contingent liabilities as at 31 December were as below:

	2011	2010
	\$	\$
Indemnity guarantees	117,766	117,766
Litigation actions	580,700	-
	<u>698,466</u>	<u>117,766</u>

The above litigation actions represent a mixture of civil cases brought by SCC or brought against SCC which as at the date of this report have either been disposed, settled, paid out, on-going or matter is on ruling. The contingent liability amounts disclosed are the best estimate of potential liabilities.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

	2011	2010
	\$	\$
30. Commitments		
Capital expenditure commitments primarily relates to various capital investment, programs, and initiatives approved by the Council.		
Capital commitments	<u>3,400,000</u>	<u>4,000,000</u>

Operating lease income

The Council has leased out its building space under non-cancellable operating leases. The leases has varying terms, escalation clauses and renewal rights. On renewal, the term of the lease is renegotiated.

Commitments for minimum lease income in relation to non-cancellable operating leases are receivable as follows:

Not later than one year	2,092,580	2,092,580
Later than one year but not later than five years	5,040,146	5,279,014
Later than five years	1,465,298	2,598,911
	<u>8,598,024</u>	<u>9,970,505</u>

Operating lease expenses

The Council leases various premises under non-cancellable operating leases. These leases have varying terms, escalation clauses and renewal rights. On renewal, the terms of the leases are renegotiated. The Council also leases various native and crown lands from Government of Fiji.

Commitments for minimum lease payment in relation to non-cancellable operating leases are payable as follows:

Not later than one year	76,456	76,456
Later than one year but not later than five years	268,073	268,173
Later than five years	3,017,729	3,084,706
	<u>3,362,258</u>	<u>3,429,335</u>

31. Subsequent events

Apart from those below, 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 years.

Delegated Road Responsibility

The Fiji Roads Authority Act 2012 gazetted on 5th of January 2012 established the existence of Fiji Roads Authority who are responsible for all matters pertaining to construction, maintenance and development of all roads in Fiji.

Roads means all land and civil infrastructure constructed by the Council including vehicle pavement from curb to curb, roadside verges, drains and curbs, road signs, road marker posts and other marking, traffic islands, bridges and culvert, footpaths and pavements adjacent to a vehicle pavement, street lights & traffic lights, parking meters, jetties and all national road, municipal roads, and such other public roads as may be determined by the Authority.

A Memorandum of Agreement was entered into between Fiji Roads Authority and the Council in January 2014 in respect of Council's contribution which they would make to Fiji Roads Authority and the functions that would be delegated back to each Municipality. In July 2014, the Council paid \$5,455,828 to Fiji Roads Authority being annual contributions towards the cost of managing, maintaining, renewing and developing all roads. Fiji Roads Authority also paid \$2,335,897 to the Council in January 2015 for costs associated with carrying out the delegated responsibilities.

Major capital projects

The major acquisitions and projects carried out by SCC from year 2012 onwards were as follows:

Asset Name	Amount
	\$
Garbage Truck	390,000
My Suva picnic park / garden lights/fountain & pond	1,755,227
Civic Tower & Civic House - Air Con	300,543
Civic House - Lift	406,197

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

32. Subsequent events - continued

Asset Name	Amount \$
Generators - Admin Building	292,506
Market Shelter	367,372
Market & Bus Terminal Redevelopment	1,225,926
Albert Park Redevelopment	1,813,093
Albert Park Redevelopment (from 2014 - 2017)	18,525,155
2 x Garbage Compactor Trucks	487,254
2 x Garbage Compactor trucks 12M3	571,800
	<u>26,135,073</u>

In relation to Albert park project, the Government gave a grant of \$17 million to the Council (\$10 million received in 2015 and \$7million received in 2016) and for the Market shelter project, the government gave a grant of \$450,000 (which was received in 2013).

Major Litigation

Civil Action No: HBC 88 of 2012 – Setavana Saumatua vs SCC

A claim for damages was brought against the Council for breach of contract for unlawful termination of the former City Lawyer, whereby the plaintiff claims for the balance of contract salary and housing allowance as at 8 January, 2012 amounting to \$101,125, and exemplary damages against the Council in the manner of the abrupt, unfair, and wrongful dismissal, and for the slander in the sum of \$100,000. As of date of this report, this case is still awaiting the Court's decision.

SUVA CITY COUNCIL
DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2011

GENERAL RATE FUNDS - OPERATING STATEMENT		2011	2010
		\$	\$
Revenue			
Recurrent			
General rates	5,174,524	5,165,889	
Less: Rates discount	744,402	915,357	
	4,430,122	4,250,532	
Interest on overdue rates	2,273,885	1,772,541	
Interest on loan receivable	230,113	161,793	
Fees, charges and rents	6,063,415	5,650,598	
Other Income			
Amortisation of capital grant	48,867	-	
Business and trading licenses	894,482	856,839	
Gully emptier (net)	8,572	13,047	
Outside jobs (net)	(10,716)	9,153	
Miscellaneous	436,168	397,335	
Other comprehensive income	-	-	
Total revenue	14,374,908	13,111,838	
LESS: Expenditure			
Administrative and operating costs	9,938,983	8,880,758	
Auditor's remuneration	52,738	25,242	
Bad debts written off	1,746,079	219,876	
Councillors expenses	-	-	
Consultants fee	1,458	8,020	
Depreciation and amortization	1,353,817	1,365,509	
Engineering services department	1,064,179	1,285,768	
Fiji National Provident Fund	727,395	-	
Garbage and refuse collection	1,280,380	1,084,931	
Grass cutting and drain cleaning	771,495	769,309	
Health services department	264,726	296,760	
Hibiscus festival/ Suva carnival	5,174	15,328	
Insurance	223,776	652,650	
Provision for doubtful debts	(6,253,803)	1,585,499	
Roads, footpaths and bridges	38,143	113,661	
Road signs, road markings and traffic lights	9,822	10,310	
TPAF levy	110,731	64,162	
Uniforms and protective clothing	75,443	74,938	
User maintenance costs	662,482	594,386	
Vehicle and plant running expenses	731,038	862,787	
Total expenditure	12,804,056	17,909,894	
Operating surplus / (deficit) for the year	1,570,852	(4,798,056)	

SUVA CITY COUNCIL
 DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 31 DECEMBER 2011

<hr/>		
LOAN RATE FUND - OPERATING STATEMENT	2011	2010
	\$	\$
Revenue		
Loan Rates	6,651,589	6,649,190
Total revenue	<u>6,651,589</u>	<u>6,649,190</u>
LESS: Expenditure		
Interest on long term borrowings	612,887	630,579
Total expenditure	<u>612,887</u>	<u>630,579</u>
Operating surplus for the year	6,038,702	6,018,611

SUVA CITY COUNCIL
DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2011

TRUST FUND - STREET LIGHT FUND- OPERATING STATEMENT		
	2011	2010
	\$	\$
Revenue		
Street light rate	2,054,212	1,057,321
Total revenue	2,054,212	1,057,321
LESS: Expenditure		
Maintenance of street light	119,771	117,976
Power consumption	700,850	409,929
Total expenditure	820,621	527,905
Operating surplus for the year	1,233,591	529,416

SUVA CITY COUNCIL
 DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 31 DECEMBER 2011

PARKING METER FUND - OPERATING STATEMENT		
	2011	2010
	\$	\$
Revenue		
Parking meter		
-collections	371,226	420,839
- fines and court fees	102,497	114,687
- fleet administration	15,576	20,067
Total revenue	489,299	555,593
LESS: Expenditure		
Salaries and wages	187,779	157,835
Management expenses and reversal of doubtful debts	(341,929)	175,966
Legal expenses	-	1,060
Repairs and maintenance	103,651	66,255
Stationery and postage	7,599	2,291
Total expenditure	(42,900)	403,407
Net surplus for the year	532,199	152,186

SUVA CITY COUNCIL
 DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 31 DECEMBER 2011

TRUST FUND - CAR PARK FUND- OPERATING STATEMENT	2011	2010
	\$	\$
Revenue		
Contribution for car parks	-	33,099
Total revenue	-	33,099
LESS: Expenditure		
Management expenses	-	-
Total expenditure	-	-
Operating surplus for the year	-	33,099