



SUVA CITY COUNCIL

ANNUAL REPORT 2013



Parliamentary Paper No: 198 of 2020



City of Suva

SUVA CITY COUNCIL

2013

ANNUAL REPORT



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. 198 OF 2020



City of Suva

7th April, 2020

The Permanent Secretary
Ministry of Local Government
FFA Building
Gladstone Road
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 audited Statement of Accounts for the year ended 31st December, 2013.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Azam'.

Azam Khan
CHIEF EXECUTIVE OFFICER (acting)

**2013 ANNUAL REPORT
AND FINANCIAL STATEMENT**

Welcome to the Suva City Council

**This Annual Report will tell you how we performed
during the financial year from January - December 2013**

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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 of 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 (01/01/13 – 31/12/13)
2. Mr Bijay Chand, Director Health Services (from 27/01/11 – 31/12/13) and Acting Chief Executive Officer (01/01/13 – 31/12/13)
3. Mr Asaeli Tokalau, Director Administration & Operations (20/08/12 – 31/12/13)
4. Mr Vulisere Tukana, Acting Director Engineering Services (25/10/11 – 07/01/13) and Director Engineering Services (08/01/13 – 31/12/13)
5. Ms Swastika Rattan, Acting Director Finance (17/07/11 – 21/01/13)
6. Mr Salendra Kumar, Director Finance (22/01/13 – 31/12/13)
7. Mr Naresh Narayan, Acting Director Health Services (01/03/13 – 31/12/13)
8. Mr Surend Prasad, Acting City Planner (10/02/2010 – 31/12/13)
9. Mr Zulfikar Sahukhan, City Lawyer (28/06/2010 – 31/12/13)

C. DIGNITARIES WHO PAID COURTESY CALL TO THE SPECIAL ADMINISTRATOR

Some of the noteworthy dignitaries who called on the Special Administrator and signed the Visitor's Book during the year were:-

17/01/13	Ms Shang Yanling Mr Chong Wenshan
22/07/13	Mr Esala Teleni, Fiji's Ambassador to China (based in Beijing) Mr Robin Nair, Fiji's Ambassador to Dubai
21/08/13	Ms R Jane Cheng, Ambassador of Taiwan
09/09/13	Deputy Director General of the Foreign Office and Official Delegation from Guangdong Province, People's Republic of China

03/10/13	<u>MHCC Fiji Fashion Week Designers</u> Ms Melisha Whippy, Rozelle, Sydney Mr Barb Watmore, Freshwater, Sydney Ms Ann Watmore, Rozelle, Sydney Ms Lucy M Jones, 263 Waterwor Street, Singapore Ms Gina Trevisan, Sydney Ms Stefanie Bello Mr Chris Lorimer, Auckland, New Zealand Mr Kevan Hall, Los Angeles, CA Ms Deborah Hall, Los Angeles CA Mr Pedron Virgil, Madrid, Spain
07/10/13	<u>Delegation from Shibushi City, Japan</u> Mr J Nishikawa Mr Yuka Mitshuhata Mr Shotchiro Kodama Mr Shinichi Tangochi Mr Abihito Ono Mr Kyoko Sasaki Mr Yurie Sakaikawabata
28/10/13	Delegation from Solomon Island Hon. Aplha N Kimatu Hon, Andrew S Malasa, Ministry of Agriculture and Land Mr Stanley D Pirione, PS – Ministry of Provincial Government Mr Nixon Qurusu, Director, Ministry of Provincial Government Mr Geoffrey Pakipota, Chief Planning Officer, Ministry of Provincial Government Ms Suzie Irofufuli, Executive Personal Secretary Ms Roswita Nowak, Senior Physical Planner Mr Trevor Unusu, Counselor – SIHC

D. MEETINGS OF THE COUNCIL

Meetings of the Council and Standing Committees during the year were held from January 2013 till December 2013 are as follows:-

Council Meetings								
-	Ordinary Meetings	..	..	..	..	..	..	12
-	Emergency Meetings	..	..	..	..	..	..	7
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 ..	..	..	..	..	..	..	8

E. MUNICIPAL SERVICES

ENGINEERING SERVICES DEPARTMENT

The main roles and key responsibilities of the Engineering 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 Departments 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 FOR THE COUNCIL**1. Drainage Improvement Works**

- (i) Milverton Road-Drainage
- (ii) Annesley Drainage
- (iii) Ritova Street Drainage
- (iv) Kasavu Road Drainage
- (v) 11 Goodrum Place
- (vi) Waqatabu Street Drainage
- (vii) Robertson Road-Drainage
- (viii) Rt Finau Road
- (ix) Waqatabu Road Drainage
- (x) 28 Sawau Place
- (xi) Howell Road-Drainage
- (xii) 34 Nayau Street

2. Road, Lanes & Footpath Improvement Works

- (i) Korotiki Lane
- (ii) Q.E Drive Walkway
- (iii) Southern Cross Footpath

3. Capital Works, Fencing, Retaining Wall, Beautification and Other Improvements Works

- (i) IT Server Room
- (ii) Picnic Park
- (iii) Suva Market Kiosk
- (iv) Water Pumps
- (v) Terrywalk Footpath Upgrade
- (vi) Foreshore Carpark
- (vii) Nursery Relocation
- (viii) Mini Market-Bailey Bridge
- (ix) Suva Market Dormitory
- (x) Bus-Shelter-Salato Road
- (xi) Vineyard Tiling
- (xii) Bus Shelters
- (xiii) New Town Hall

4. Tender – Documentation, Evaluation, Awarding & Supervision

- (i) Curio Handicraft Centre roof top Car park
- (ii) Raiwaqa Market
- (iii) Harbour Centre Open space
- (iv) CCTV Camera
- (v) Raiwaqa Market (on hold)
- (vi) Sanitary Services & Fresheners Dispenser
- (vii) Supply of beautification lights QE drive Picnic Park
- (viii) Supply of 1 only 3 ton truck
- (ix) Supply of Green waste shredder Machine
- (x) New town Hall-vacant office space

- (xi) Raiwaqa Market – Ecological Farm
- (xii) Curio Handicraft Car Park Roof Top (on hold)
- (xiii) Towing Services
- (xiv) Suva Market Translucent Roof Change
- (xv) ATM site-Suva Market
- (xvi) Vacant Kiosk Market
- (xvii) Security Services
- (xviii) Supply & Installation of Aircon Unit-Civic Tower
- (xix) Removal, Supply & Installation of Carpets-Civic Towers & Civic House
- (xx) Supply of Corporate Uniform

5. General

- Attend to complaints received from ratepayers and other stakeholders on matters relating to:
 - drainage issues
 - road, streetlights and footpath defects (to be referred to FRA)
 - Other general complaints.
- Attend to routine correspondence
- Attend to routine assessment of Building, Subdivision and Cadastral Survey plans
- Provide detailed reports, drawings and cost estimates for the above mentioned
- Provide detailed drawings and cost estimates for the SCC Capital Projects

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.

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 -:

<u>Owner/Applicant</u>	<u>Description & Location</u>	<u>Proposal</u>	<u>Decision</u>
Latter Day Saints	Lot 1 DP 8648 CT 34989 Helsen St	School Administration Block	Approved
Public Rental Board	Lot 6 DP 6555 CT 26938 Kia Street	Diary Shop	Approved
Whiu Jin Lee Honk Seok Hwang	Lot 4 DP 2331 CT 1183 Rewa St	Homestay	Approved
Hyun Soo Lee	Lot 1 DP 5156 CT 2075 Naranji Road	Homestay	Approved
TaeDong Yang t/a Bula Sweet Home (Fiji)	Lot 22 DP 7760	Homestay	Approved
Kinsman Fong & Fei Fong t/a Inns Homestay	Lot 9 DP 3608 CT 13925 Mariko Street	Homestay	Approved
Public Rental Board	CL 4551 Mead Road	Addition to Taxi Base	Refused
Easy Car Rental	Lot 1 DP 4014 CT 20802 Mead Road	Rental Car Business	Approved
Paul Jaduram Investment Ltd	Lot 2 & 3 DP 1369 CT 6819 Gorden Street	Hotel	Approved
TIS Fiji t/a Skin Haven Spa	L 105943 Ratu Sukuna Road	Regularisation of Existing Spa	Approved
Vito Qaqa t/a Fun In Fiji Homestay	Lot 3 DP 3971 CT 19429 Volavola Road	Homestay	Approved
Service Workers Credit Union	Lot 1 DP 2022 CT 8451 Waimanu Road	Proposed Office	Approved
Nitin Nitesh Ram	Lot 4 S 603A Cl 18661 Waimanu Road	Electrical Office & Storage	Approved
Manoj Kumar	Lot 2 SO 6148 CL 18177 Matua/ Freeston Road	Takeaway	Approved
Landmark Reality Ltd	Lot 2 & 3 DP 847 CT 6163 Mark Street	Parking Requirement/ Waiver of Payment of Monetary Contribution	Approved
Victoria International (Fiji) Ltd	CT 9406 Victoria Parade	Waiver of Car Parking Contribution	Approved
Bank of the South Pacific	CT 6506 Davey Avenue	Relocation of Car Parking	Approved
London Guarantee Cooperation	Lot 1 DP 3021 CT 12684 Grantham Road	Taxi Base	Approved
Fiji Sports Council	Lot 2 S 1407 Gavidy Street	Day Care	Approved
New Home Trading Company Ltd	Lot 2 DP 1616 CT 7366 Robertson Road	Tourist Apartment	Approved
International Hare Krishna	Lot 24 DP 29 CT 7504 Brewster Street	Primary School	Approved

<u>Owner/Applicant</u>	<u>Description & Location</u>	<u>Proposal</u>	<u>Decision</u>
Cho & Kim Ltd	35 Paul Sloan Road	Homestay	Approved
Tueri Senikurachi t/a	Lot 1 DP 1802 CT 7772	Homestay	Approved
Tueri's Homestay	Princes Road		
Ryou Jea Dong t/a	Lot 6 DP 3979 CT 15366	Homestay	Approved
Joy Homesty	Salesi Road		
Zhong Qiang Zhong	Lot 19 DP 2170 CT 10170	Overdevelopment	Approved
	Namena Road		
Chil Hyun Lim	Lot 4 DP 3100 CT 12272	Proposed Learning Centre	Approved
	Mukta Ben Street		
Una Kolitagane t/a	Lot 5 DP 4955 CT 18894	Homestay	Approved
Teens Homestay	Salato Steet		

Subdivision Approvals

Council considered three (3) subdivisions in the year 2013. All other subdivision applications which had areas less than 5 acres were dealt with administratively in accordance with Council's delegation authority given to the CEO.

<u>Applicant</u>	<u>Description</u>	<u>Current Zones</u>	<u>Proposal</u>	<u>Decision</u>
Ministry of Social Welfare	Lot 1 S 1097 Lakeba Street	General Industry	2 Lots Subdivision	Approved
Fiesty Ltd	State Foreshore		75 Lots	Approved
Rups Investment	CT 7592 (Bal) off Sawau Road	Residential B	18 Residential B and 66 Residential D lots	Approved

Amendment to the Approved Town Planning Scheme

<u>Applicant</u>	<u>Description</u>	<u>Zone</u>	<u>Status</u>
Homelco Ltd	CL 1767 & CL 1735 Laucala Bay Road	Residential B to Commercial B	Refused
Umaria Holdings Ltd	Lot 7 DP 3690 CT 5591, Waimanu Rd	Residential B to Commercial C	Refused
Falo Val Keil	Lot 4 CL 2629 Corner of Harper & Reservoir Road	Residential A to Commercial B	Refused
Chung Wah Song	Lot 1 Section 14 CL 2291 Totoya Street	Residential B to Commercial B	Refused
Sunil Chand	Lot 1 Section 6, CL 1143 Belo Street	Residential B To Commercial B	Approved
Liao Xiao Ping	Lot 9 CL 4311 Rewa Street	Residential B to Special Use – Electrical Applicant Repair Centre	Refused
James Chen	Lot 8 DP 2149 CT 29044 Bureta Street	Residential B to Commercial C	Refused
Director of Lands	Lot 11 S 603A CL 646 Belo Street	Residential B to Civic – Community Development	Approved
Jatin Patel	Lot 100 S 1033 CL 2881 Miline Street	Residential A to Residential B	Approved

General Items

<u>Owner/Applicant</u>	<u>Description & Location</u>	<u>Issues</u>	<u>Remarks</u>
Director of Lands	Lovoni park	Request for Water Connection for David & Kasanita Whippy	Consent granted
Fiji National Provident Fund	Hercules Street	Walkway over unformed Hercules Street	FRA Approval Required
Raiwaqa Health Centre	Open Space at Lot 12 DP 2980 Grantham Road	Car Park with recreational facilities	Temporary Approval
Skate Board Association	Ratu Kamurasi Park	Skate Board Park	Refused by Lands Department
Fiji National University	Queen Elizabeth Drive	Bus Shelter	Approved
Namadai Land Purchase	Lot 20 DP 7524 Namadai Heights	Use of Open Space	Approved
Candle Investment	Thomson Street	Loading Bay and Drop Off Area	Temporary Approval granted

BUILDING SECTION**A. Building Developments:**

A total of 660 building applications was received in 2013 by the Suva City Council with the total estimated value of works of **\$69,349,911.36** compared to a value of **\$48,282,153.93** for the same period last year - **2012**. This denotes an increase of about 43.63% in value of works from 2012.

In addition, 401 Building Permits in total were issued in 2013 for construction, with an aggregate value of \$63,020,783.85, compared to 323 Building Permits issued with an aggregated value of \$31,720,157.25 in the previous year (2012). Please refer to Table 3 for further reference.

It should be noted that some of the building permits issued were from applications received in the previous years and processing of applications is also dependent on the applicant in addressing issues, if any, on their application for compliance with the current Acts and national code.

Tabulated below, in Table 1 and 2 respectively, are the Major Developments and Redevelopment applications, with the estimated value of works to be in excess of \$100,000.00, received and those that were approved during the 2013 year period.

TABLE 1

BUILDING APPLICATION RECEIVED / APPROVED DURING 2013
VALUE IN EXCESS OF \$100,000.00

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
17.01.13	Arvind Khan Patel	Renovation	Rt Sukuna Rd	100,000.00	264.00	44/2155
22.01.13	Jitendra	Regularize Existing	Kaunitoni St.	240,000.00	572.00	45/708
12.02.13	Clarke Family Trust	Addition & Alteration	Moli Place	180,022.70	440.05	44/1558
13.02.13	Biman C. Prasad	Extension	Burerua St.	350,000.00	814.00	44/680
13.02.13	Vision Properties	Extension	Jai Hanuman	900,000.00	2,024.00	45/2437
15.02.13	Crystal Properties	Renovation	Huon St.	150,000.00	374.00	9/1146
19.02.13	Bhura & Jokhan Ltd	Replace Fuel Tank	Bau St.	300,000.00	704.00	9/1553
20.02.13	Krishna Narayan	Extension	Nacara	139,645.00	351.20	44/1176
27.02.13	Faksaukia Tuiseke	Extension		174,376.00	427.63	44/1632
27.02.13	Mukesh Madho	New Building	Princes Rd	188,268.00	488.78	48/3505
4.03.13	Sunbeam	Bus Depot	Ratu Mara Rd	1,590,815.00	3,543.78	45/2362
18.03.13	Home of Compassion	Retirement Home	Princes Rd	3,600,000.00	7,964.00	48/1207
20.03.13	Buresala Transport Ltd	Apartment Bldg	Duncan Rd	578,000.00	1,315.60	9/2219
22.03.13	Bank of New Zealand	Renovation	Kavika Pl.	400,000.00	528.00	44/767
3.04.13	Southern Motors	Extension	Jerusalem Rd	520,000.000	1,187.20	45/2114
12.04.13	Arthur & Palinda Kaitu'u	New Building	Viwa Pl.	117,500.00	302.50	48/3509
16.04.13	F.N.U	Classroom	Q.E. Drive	213,500.00	513.70	44/1674
16.04.13	Rhaezal Haniff	Flat	Varani	180,000.00	440.00	44/969
16.04.13	Ilaitia B.	New Building	Sawau Rd	261,510.00	619.62	48/3356
18.04.13	Loren Melva Eastgate	Extension	Ma'afu St.	200,000.00	484.00	9/828
26.04.13	Bishop Investment	New Building	Grantham Rd	140,237.00	354.05	44/1892
26.04.13	Krascon	Warehouse	Autocity Pl.	788,088.00	1,777.75	45/2487
1.05.13	BSP (Life) Ltd	Office	Butt St.	100,000.00	264.00	9/660
13.05.13	Nand Pharmacy	Fitout	Grantham Rd	180,000.00	440.00	44/2319
13.05.13	London Guarantee	Supermarket	Grantham Rd	100,000.00	264.00	44/2319
13.05.13	Blue Comp Ltd	New Flats	Dalton	600,000.00	1,364.00	48/2499
15.05.13	Banaba Ltd	Restaurant	Pratt St.	100,000.00	264.00	9/886
16.05.13	Niranjans Autoport	Shed	Grantham Rd	117,000.77	303.17	45/1649
20.05.13	F.N.U.	Classroom	Laucala Bay Rd	1,049,588.00	2,353.69	44/2096
22.05.13	China Railway	Extension	Votua Rd	222,950.00	534.44	45/885
23.05.13	Gospel Primary School	New Building	Dhanji St	120,000.00	308.00	45/213
28.05.13	Dharan Kant	Extension	Mead Rd	109,748.00	285.45	48/525
6.06.13	Pranil Singh	Extension	Sawau Rd	117,040.00	301.40	48/3036

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
10.06.13	Ministry of Health	Refurbishment	Waimanu Rd	300,000.00	6,644.00	45/2174
11.06.13	Motibhai Company	Extension	Syria Rd	400,000.00	924.00	48/707
17.06.13	Westpac Banking Corporation	Ground Floor Refurbishment, New Canopy	Thompson St.	360,000.00	836.00	9/1261
18.06.13	Vatuwaqa Govt. School	Classroom	Laucala Bay Rd	250,000.00	597.45	44/2128
19.06.13	ANZ Banking	New Building	Walu St.	6,000,000.00	13,244.00	9/426
19.06.13	Jagdish Bali	New Building	Toorak Rd	1,719,900.00	3,827.75	9/1360
24.06.13	Indu Priya Tikaram	Rebuild	Ruve St.	198,900.00	481.60	45/1040
24.06.13	Davendra Sharma	Extension	Fulaga St.	135,409.10	341.90	48/140
26.06.13	Vodafone	Fitout	Grantham Rd	100,000.00	264.00	44/2319
26.06.13	Tucker Group Ltd	Retaining Wall	Sharlimar St.	108,000.00	281.60	45/1017
28.06.13	Fiji Public Trustee	Refurbishment	Amy St.	300,000.00	704.00	9/610
22.07.13	Raman Lal Laxman	Renovation	Gordon St.	100,000.00	264.00	9/1222
	Margaret Mary	Refurbishment	Vuvui Rd	500,000.00	1,144.00	44/830
	Korea Motorcorp	New Warehouse	Jai Hanuman	749,524.00	1,692.92	45/2041
	Ashwini Maharaj	New Building	Talasiga	173,600.00	425.90	45/1142
	Joel Mustapha	New Building	Sawau Rd	107,384.00	282.20	48/3027
	Kundan Singh	Commercial Devel.	Princes Rd	886,125.00	1,993.48	48/1213
	Ravinesh Shankar	New Building	Naranji	110,375.00	286.83	55/938
2.08.13	World Health Org.	Office	Ellery St.	115,000.00	297.00	9/2078
2.08.13	Yogesh Gokal	Extension	Desvouex	350,000.00	814.00	9/1225
2.08.13	Crown Import Ltd	Extension	Ackland St.	125,712.00	320.55	45/1506
2.08.13	Fiji Prison	Remand Centre	Queens Rd	10,500,000.00	23,144.00	48/699
2.08.13	Mayvan Chand	Studio Apartments	Mead Rd	232,000.00	554.40	48/1527
12.08.13	FNPF Resort Ltd	Refurbishment	Victoria Parade	657,060.00	1,489.50	9/709
14.08.13	Properties Trust	Extension	Argo St.	300,000.00	704.00	48/3
15.08.13	U.S.P.	Hostel	Laucala Bay Rd	3,169,800.00	7,017.56	44/1809
19.08.13	Semi Hotchin	New Building	Loloma St.	200,000.00	484.00	48/3513
21.08.13	Fiji Muslim	Classroom	Mead Rd	140,000.00	354.35	48/986
21.08.13	Samabula Primary School	Extension	Kabara	363,540.00	843.74	48/237
23.08.13	Stella Marist School	New Building	Q.E. Drive	200,000.00	484.00	44/644
26.08.13	Fiji Muslim League	Renovation & Extension	Mead Rd	400,000.00	924.00	48/986
27.08.13	Ronald Prasad	Extension	Lovoni Rd	100,000.00	264.00	48/3002
2.09.13	Winston Wenbin Sun	New Building	Kavika Pl.	800,000.00	1,804.00	44/174
10.09.13	ANZ Banking	Exterior Façade Refurbishment	Walu St.	3,000,000.00	6,644.00	9/426
10.09.13	Suray Deo	Extension	McOwen	120,000.00	308.00	48/1239

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
19.09.13	Akesh A. Swamy	New Building	Brown St.	200,000.00	485.00	9/1833
23.09.13	Emmaline Wilma	New Building	Ragg Ave.	123,200.00	315.00	48/3330
24.09.13	Mukesh Chandra	Extension	Dhanji	193,200.00	469.04	45/1570
1.10.13	MT Pleasant Ltd	As-built, Extension	Desvouex Rd	250,000.00	594.00	9/494
2.10.13	Nishan Narayan	New Building	Ragg Ave.	239,370.00	614.60	48/3521
2.10.13	Diming Wang	Extension	Princes Rd	120,026.00	308.05	48/2581
7.10.13	Dr. Atishwar Pandaram	New Building	Rifle Range	120,000.00	308.00	45/2438
16.10.13	Rakesh Gokal	Renovation & Extension	Marou St.	108,600.00	282.90	44/386
16.10.13	Moonlight Investment	Fitout	Foster Rd	199,036.00	481.90	48/2118
16.10.13	Southern Motors Ltd	Extension	Jerusalem Rd	617,190.00	1,401.80	45/2114
18.10.13	Mrs. Bina Kumar	Alteration	Kaunitoni	100,000.00	264.00	45/753
7.11.13	Baocheng Yu	Apartment	Raisara	949,750.00	2,133.50	44/2355
8.11.13	Roopesh Gift Shop Ltd	New Storage & Office Bldg	Augustus St.	921,500.00	2,071.30	9/43
20.11.13	BSP (Fiji) Ltd	Residential Development	Denison	5,500,500.00	12,144.00	44/1357
25.11.13	Basant Sukuh	Double Storey Bldg	George St.	150,000.00	374.00	44/1362
29.11.13	Pacific Energy	Renovation, Excavation	Desvouex	1,070,000.00	2,386.00	48/769
3.12.13	Rajnesh & Jyotsna Ravindra	Residential Bldg	Sawau Rd	255,000.00	605.00	48/3170
10.12.13	Mesake & Melina Tuinabua	New Bldg	Biau Drv.	235,483.00	499.91	55/923
12.12.13	Rohitesh	As-built	Cuningham	135,936.00	343.05	55/739
19.12.13	Yogesh Summary	Regularization of Existing	Grantham Rd	172,646.00	423.82	45/2278
31.12.13	Latch Maiya Naidu	Addition to Existing	Raisara Rd	212,994.00	512.60	44/247
31.12.13	Malti Devi	Double Storey Bldg	Cheng Pl.	115,000.00	297.00	44/2368
31.12.13	USP Library	Extension & Renovation	Laucala Bay Rd	235,250.00	561.55	44/2106
31.12.13	Yogesh Kellapan	Regularization of As-built	Ratu Mara Rd	139,200.00	350.24	48/992

TABLE 2

BUILDING APPLICATION APPROVED (PERMIT ISSUED) DURING 2013
VALUE IN EXCESS OF \$100,000.00

Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Minjesk Investment		Amy St.	220,000.00	528.00	9/1757
BSP	Fitout	Grantham Rd	550,000.00	1,254.00	44/2319
Asco Motors	Renovation	Ratu Mara Rd	200,000.00	352.00	45/2287
Bhura & Jokhan Ltd	Replacement of Fuel Tanks	Flagstaff	300,000.00	704.00	9/1533
Reserve Bank of Fiji	Upgrading	Edward St.	3,000,000.00	6,644.00	9/929
Girish Kapadia	Renovation	Stock St	150,000.00	374.00	44/661
Christopher & Sunnyle Campbell	New Addition	Paul Sloan	125,000.00	319.00	48/3139
Goldstone Investment Ltd	Renovation & New Carpark	Salala Pl.	450,000.00	1,034.00	48/2532
Korolailai Invest.	Hotel	Holland St.	314,940.00	736.90	9/2203
Yuqin Cong	Renovation	Ratu Sukuna	229,900.00	549.80	44/129
London Guarantee	Cinema Fitout	Grantham Rd	500,000.00	1,012.00	44/2319
Vision Properties	Extension	Jai Hanuman	900,000.00	2,024.00	45/2437
Pacific Fasteners Ltd	Warehouse	Moala St	561,600.00	1,279.52	48/1499
Fiji Sports Council	Upgrade National Stadium	Laucala Bay	6,000,000.00	13,244.00	44/586
Arvinbhai P.	New Building	Burerua Rd	221,984.00	532.30	44/78
William & Gosling	Storage	Argo St.	100,000.00	260.00	48/15
Bluescope	Office	Lakeba St.	108,700.00	283.14	48/337
ANZ	Refurbishment	Victoria Parade	6,000,000.00	13,244.00	9/426
New World Supermarket	Supermarket	Grantham Rd	100,000.00	264.00	44/2319
FNU	Classroom	Q.E.Drive	213,500.00	513.70	44/1674
China Railway	Extension	Crompton	222,950.00	534.45	45/885
Southern Motors	Extension	Jerusalem	520,000.00	1,188.00	45/2114
Palinda Kaitu'u	New Building	Viwa Pl.	117,500.00	302.00	48/3509
Paul Nailatikau	Extension	Petrie Rd	110,000.00	286.00	48/664
Himendra Chandra	New Building	Paul Sloan	280,000.00	181.60	48/3498
E & Y	Office Fitout	Butt St.	100,000.00	264.00	9/660
Fiji Trust Corporation Ltd	Refurbishment	Amy St.	300,000.00	704.00	9/610
Rhaezal Hannif	New Flats	Varani St.	180,000.00	440.00	44/969
Xylia Ltd	Renovation to Existing	Kavika Pl.	220,000.00	528.00	44/767

Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Super Distributors Ltd	Office & Warehouse	Jai Hanuman	435,000.00	1,000.00	45/2635
Avinesh Maharaj	New Building	Talasiga	173,600.00	425.90	45/1142
Dharam Kant	Extension	Mead Rd	109,748.00	285.45	48/525
Westpac Banking Corporation	Ground Floor Refurbishment	Thompson St.	360,000.00	836.00	9/1261
Yogesh Gokal & Co.	Extension	Desvouex	350,000.00	814.00	9/1225
FNPF Resorts Ltd	Refurbishment	Victoria	657,060.00	1,489.50	9/709
Bishop Investment Ltd	New Double Storey Bldg	Grantham Rd	140,237.00	352.50	44/1892
Shri Sanatan Dharm	Addition of Classroom	Komave	114,000.00	360.00	48/1265
Joel Mastapha	New Bldg	Sawau Rd	107,384.00	280.20	48/3027
Pranil & K. Singh	Extension	Sawau	117,040.00	301.50	48/3036
Motibhai & Co.	Alteration & Extension	Syria	400,000.00	924.00	48/707
Amarjit Singh	Renovation	Evetts	400,000.00	924.00	48/1921
Mosese Tikoitoga	Double Storey Bldg	Matanikutu	203,054.00	490.72	55/930
ANZ	Exterior Façade Refurbishment	Victoria Parade	3,000,000.00	6,644.00	9/426
Winston Wenbin Sun	New Residence	Kavika Pl.	800,000.00	1,804.00	44/174
Mr. Zhong	Extension	Namena	126,500.00	322.50	45/944
Derrick Robinson	Renovation	Kanavi	150,000.00	374.00	45/1678
Korea Motor Co. Ltd	New Warehouse	Jai Hanuman	749,524.05	1,692.95	45/2041
Suraj Deo	Extension	McOwen	120,000.00	308.00	48/1239
Hoi Vun Mark	Regularization of Existing Structure	The Plains	173,880.00	294.55	55/720
World Health Organization	Office	Ellery St.	115,000.00	297.00	9/2078
Stella Marist Primary School	New Building	Q. E. Drv	200,000.00	484.00	44/644
Aarkay Motors	Extension	Jai Ambamma	770,000.00	1,738.00	45/2371
Fiji Prison & Correction	Remand Centre	Reservoir Rd	10,500,000.00	23,144.00	48/699
Emmaline Wilma H.	New Building	Ragg Ave.	123,200.00	315.00	48/3330
Ravinesh Shankar	New Building	Naranji	110,375.00	286.83	55/938
MT Pleasant Ltd	As-built, Extension	Desvouex Rd	250,000.00	594.00	9/494
Rakesh Gokal	Renovation & Extension	Marou	108,600.00	282.90	44/386
Loren M. Eastgate	Decking, Garage	Richard	200,000.00	484.00	9/828
Banaba Ltd	Refurbishment	Pratt St.	100,000.00	264.00	9/886

Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
FNU	New Classroom	Q.E.Drive	1,049,588.00	2,353.69	44/1078
Vodafone	Fitout	Grantham Rd	100,000.00	264.00	44/2319
Clarke Family Trust	Addition & Alteration	Moli St.	180,022.00	440.05	44/1558
SDA	New Church	Grantham Rd	800,000.00	1,807.00	44/950
Indu Priya Tikaram	Dilapidated Bldg	Ruve St.	198,900.00	481.60	45/1041
Bluecomp	Flats	Dalton	600,000.00	1,364.00	48/3499
Bright Star Investment	New Apartment	Berry Rd	4,000,000.00	7,515.20	9/611
Kidney Foundation	Outpatient Block	Extension St	250,000.00	594.00	45/248
DC Singh Investment	New Building	Belo St.	1,923,000.00	4,274.60	45/82

TABLE 3: BUILDING SURVEYOR'S REPORT

SUMMARY OF APPLICATIONS RECEIVED AND BUILDING PERMITS ISSUED FOR THE LAST 10 YEARS AND TOTAL FEES RECEIVED.									
YEAR	NEW RESIDENTIAL		NEW COMMERCIAL		MISCELLANEOUS WRKS		TOTAL		FEES RECEIVED
	APP. RE'D	EST. VALUE	APP. RE'D	EST. VALUE	APP. RE'D	EST. VALUE	APP. RE'D	EST. VALUE	
	PER. IS'D	EST VALUE \$	PER. IS'D	EST VALUE \$	PER. IS'D	EST VALUE \$	PER. IS'D	EST VALUE \$	
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	11,647,570.50	08	8,304,265	374	44,080,324.30	428	64,032,159.8	142,618.10
	37	11,787,911.00	08	2,873,045.80	225	27,882,009.3	270	42,542,966.10	
2010	29	6,159,480.36	10	9,099,951.50	355	19,532,935.86	394	34792367.72	75,790.36
	10	2,355,724.30	02	4,419,520	248	38,725,301.13	260	45,500,545.43	
2011	34	7,277,502.50	15	66,504,082.98	488	31,299,216.93	537	105,080,802.41	231,221.77
	16	1,623,275.30	4	6,498,314.50	263	30,140,530.85	283	38,262,120.65	
2012	45	10,680,924.04	11	11,170,212.00	481	26,431,017.89	537	48,282,153.93	97,084.80
	36	7,275,434.49	7	7,720,573.00	280	16,724,149.76	323	31,720,157.25	
2013	54	31,184,725.90	7	11,897,915.00	599	26,267,270.46	660	69,349,911.36	152,613.80
	39	11,689,916.50	4	5,170,749.05	358	46,160,118.30	401	63,020,783.85	

Key:

APP. RE'D - APPLICATION FOR DEVELOPMENT PERMISSION RECEIVED

PER. IS'D - BUILDING PERMIT ISSUED

EST. VALUE - ESTIMATED VALUE

Table 3 –shows a summary of the number of applications and aggregate value of works received and permit issued for 2004 to 2013, with works categorized as residential, commercial or miscellaneous (i.e. covering other works such as fence construction, extensions and so forth).

BUILDING INSPECTIONS

TABLE 4 BUILDING INSPECTION REPORT - 2013

MONTH	INSPECTION BY APPOINTMENT	ILLEGAL WORKS DETECTED	NOTICE SERVED	COMPLAINTS INVESTIGATED
JANUARY	120	5	4	3
FEBRUARY	138	10	5	15
MARCH	120	8	11	9
APRIL	102	9	9	5
MAY	147	6	9	8
JUNE	144	7	7	5
JULY	162	6	8	9
AUGUST	159	8	8	5
SEPTEMBER	170	7	5	7
OCTOBER	165	5	7	5
NOVEMBER	104	3	2	3
DECEMBER	105	3	2	2
TOTAL(2013)	1,636	77	77	76

Table 4 - 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.

TABLE 5 - STATUS OF ILLEGAL WORKS IN THE 10 PAST YEARS

YEAR	INSPECTION BY APPOINTMENT	ILLEGAL WORKS DETECTED	NOTICE SERVED	COMPLAINTS INVESTIGATED
2004	1,677	181	266	204
2005	1,471	181	133	211
2006	1,344	108	89	108
2007	1,893	163	163	163
2008	1,084	111	111	111
2009	1,487	157	157	157
2010				
2011	1,903	216	177	172
2012	1,912	181	131	143
2013	1,636	77	77	76

GENERAL

The Building Section was kept busy through the year with processing of applications and site inspection work with the current staff of an acting Senior Engineer (Structures) and two (2) Building Inspectors. Other duties include, but are not limited to, investigation of complaints and report writing. It should be noted that almost to the end of 2013, there was only one (1) Building Inspector, with the other inspectors having left the Council.

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

ADMINISTRATION & OPERATIONS DEPARTMENT**1. Human Resources & Industrial Relations**

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.

2. Staff Establishment 2013

Worker employed on a permanent basis	410
Established Staff	149
Un-established Wage Staff	261
Contracted Officers/employees	99
New recruits	20
Workers promoted	7
Workers resigned	16
Workers Terminated	7

Deaths

Council recorded with deep sympathy the death of four employees during the year.

3. Training

The 2013 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.

Employee weaknesses and gaps were noted in the performance appraisals, re-work and wastages. A number of meetings were held between the Human Resources Section and Sectional Heads to identify individual, occupational and organizational training needs and such has been documented and incorporated in the 2012 Training Plan

Council workforce comprises of skilled and unskilled workers, therefore various refresher trade and technical training programs were provided to targeted employees.

A total of 22 in-house and 17 external training courses were conducted equivalent to 480.50 total hours. Total levy paid to FNU in 2013 amounted to \$75,557.72 and the Grants Assessment was 51%, thus \$34,680.99 was reimbursed to Council.

4. 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 both at the departmental and individual level. Employees were rewarded with bonus payments as per individual achievements.

5. Sports and Social

Sports and Social Club was active and passionate about 'Walk-to-become-Fit' Program. Other programs were conducted.

6. Determination of Fair Rents

Numerous complaints were received from tenants within the City Area for unfair rentals in dilapidated conditions – OHS issues. Cases of unfair rentals were referred to the Valuation Department of the Lands Department for investigation and determination of fair rentals whilst the OHS issues OHS were referred to the Engineering and Health Services Departments for investigations.

7. Major Revenue Centers

- 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 2013 = \$1,043,506.57 VEP.

- 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 2013 = \$701,539.04 VEP.

- 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 \$313,181.15 VEP.

8. Olympic Swimming Pool

The Suva Olympic Pool is one of the several historical buildings built in 1925 that continues to offer recreational activities to the citizens and ratepayers of Suva. The commissioning of the pool in 2010 and the installation of a new water filtering system and electronic water vacuum, improved water sanitation is the reason why schools, swim clubs, sports clubs, corporate bodies and many others prefer. The pool proudly offers its improved facility, services and water sanitation to the citizens and visitors of Suva.

The fees and charges are as follows:

1. Child - \$1.50
2. Adult - \$3.00
3. Cubicle - \$4.90

Total revenue collected was \$130,495.68 VEP.

9. Suva Municipal Market

The Suva Municipal market is the largest farm fresh produce supplier and a livelihood for thousands of families. Farmers, wholesale suppliers, middleman and vendors flock to the market every day to trade. The vendors come from all over Viti Levu the outer islands and coastal areas, from the Western division and even from Vanua Levu. The Suva market is renowned for its busy and bustling Saturdays whereby thousands of consumers gather at the market to buy their weekly supplies of fresh vegetables, root crops and sea harvest. There are other sources of revenue earnings in the market such as rentals, kiosks, food outlets and small retail outlets. However a bigger portion of the market earnings is derived from market stall fees. Needless to say the operation costs of the market is quite high and therefore market earning is channeled back to the market to ensure that the up keep of the market is not compromised.

In August 2013, there was a need to provide temporary accommodation for the rural women vendors and therefore a facility was built to accommodate 160 women vendors at any one time. The facility was fully funded by the Council and commissioned by the Hon. Minister for Women, Ms. Jiko Luveni..

Total revenue for the Suva Market was \$1,654,843.48 VEP.

10. Suva Bus Station

Majority of the public travel to their desired destinations using the bus services as their mode of transportation. The Suva bus station is one of the busiest transition point in which you have thousands of people moving in and out of the bus station in the morning and the afternoon. The major challenges faced at the bus station is the Oil spillage, smoke emission and space limitation. These are been migrated through issuance of infringement notices by the SCC enforcement, Police, LTA and the Health officers. There are over 2000 bus trips that to and from the bus station.

Total revenue collected for the bus station was \$248,678.19 VEP.

11. Curio Handicraft Centre

The Curio & Handicraft Centre has 77 Handicraft stalls and 270 car parks in Suva's biggest 5 storey car parking facility. In 2013 there were 33 Cruise linear visits to Suva. The Handicraft center provides the tourists a wide range of local artifacts. Revenue collected from the handicraft stalls, 5-storey parking spaces and the kiosk was \$351,062.53 VEP.

12. Mini Markets

Revenue derived from the mini markets at Flagstaff, Nabua, Jerusalem Road and Raiwaqa was \$129,662.60 VEP.

13. 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 \$168,699.28 VEP.

14. Raiwaqa Market

There were only 2 tenants in the Raiwaqa Market with a generated revenue of \$32,976.01 VEP.

15. Car Parks

Car parks including Central car park, Foreshore and MPI car park generated was \$73,706.15 VEP

16. 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 front, One World Flight Center, Y P Reddy, Jack's Handicraft drop off. Revenue collected was \$320,742.97 VEP.

17. Library

The Suva City Library has around 12,236 books 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 293. 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 \$8,775.24 VEP.

18. 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 \$1,005,628.37 VEP.

19. Parking Meter

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 \$449,968.46 VEP.

Total Revenue collected for Towing was \$125,473.07 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

SUMMARY OF INSPECTION			
Types of premises inspected	Inspection	Re-Inspection	Total
Dwelling Houses /Residential Flats & Units	4312	347	4659
Investigation of Complaints	717	1477	2194
Hotels, Private Hotel, Boarding Houses, homestay	59	30	89
Restaurants, Refreshment Bars	460	737	1197
Bake house	66	72	138
Food condemnation at Supermarkets/Food shops	157	43	200
Food shops, Food stores	132	54	186
Municipal Markets, Mini Markets	54	10	64
Fish Market	33	-	33
Butcher shops	54	31	85
Milk Processing Factory	1	1	2
Food Kitchen	9	3	12
Food Vehicles & Carts	23	2	25
Food Hawkers for License	132	56	188
Temporary Food Stalls	12	12	24
Factories & Workshops	386	323	709
Laundries	11	7	18
Hairdressers & Chiropodists	114	191	305
Kindergartens & schools	1	2	3
Canteen inspection	2	2	4
Commercial Premises (Others/ Offices)	1083	192	1275
Nightclubs/Liquor Bar/Taverns	34	49	83
Sanitary Drains and street drains	42	40	82
Litter Inspection	22		22
Vacant Lots/Sections	1996	890	2886
Application of new buildings or repairs & Inspection of Bldg sites	1150	135	1285
Inspection of Building For Completion Certificates	303	37	340
Premises inspected for Business License	421	70	491
Inspection of Alleyways	6		6
Inspection of sewer pumps, manholes & sewer overflows	66	77	143
Inspection of Common Dumping Spots	9	5	14
Inspection of Parks	26		26
Food Shop with Liquor/Liquor Bottle shop	33	-	33
Food processing factory	16	3	19
Private clubs	15	14	29
Kava Pounding	8		8
Warehouse food storage and distribution	15	16	31
Religious buildings and hall	9	1	10
Street Inspection (Green Waste Collection)	19		19
Retail fish shop	19		19
Burst water main	1	1	2
TOTAL	12,028	4930	16,958

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

Summary of Improvements	Ordered	Completed
Repairing of Buildings	13	2
Removal of Unauthorized Structures	3	1
Repairing or cleansing or fly proofing of privies	5	5
Removal of Refuse (others)	216	210
Removal of Refuse referred to contractors	3	2
Repairs or improvements to Hotels, Private Hotels, boarding Houses	20	24
Repairs or improvements to Restaurants and Refreshment Bars	164	162
Repairs or improvements to Factories & Workshops	10	10
Repairs or improvements to Supermarkets	10	6
Repairs or improvements to Food shops, Food Stores, Green Grocers	22	12
Repairs or improvements to Butcher shops	10	6
Repairs or improvements to Bake houses	31	30
Improvements to personal hygiene of food handlers	1	1
Repairs or improvements to Food Vehicles & Carts	10	3
Repairs or improvements to Food Processing Factories	2	2
Repairs or improvements to Warehouse	1	1
Repairs or improvements to Laundries	5	2
Repairs or improvements to Hairdressers & Chiropodists	65	62
Cease illegal industrial operation on residential lots	1	1
Repairs or improvements to Nightclubs/ Bars/Taverns	14	11
Repairs or improvements to Kava Pounding	1	-
Repairs or improvements to waste water drain	52	48
Repairs, cleansing or improvements to street curb	1	1
Clearing of overgrowth of weeds & Long Grass	245	240
Abatement of nuisance from mosquito breeding	6	5
Abatement of nuisance from animals	8	8
Abatement of nuisance from poultry	45	43
Abatement of nuisance from food processing factory	2	1
Abatement of nuisance from bone carving	1	1
Abatement of nuisance from sewer overflow	71	69
Abatement of nuisance from overhanging tree branches	1	1
Provision of proper ventilation in water closet	2	1
Cease accumulation & burning of refuse	7	6
Abatement of nuisance from storm water drains	32	37
Repairs or improvements to private clubs	10	4
Abatement of nuisance from waste oil discharge	3	3
Abatement of nuisance from septic tank drainage system	11	4
Abatement of nuisance from defective soil pipes	14	15
Abatement of nuisance from chemical spillage	3	8
Cease illegal operation of food establishment	12	1
Cease employment of unfit worker in food establishment	7	7
Repair or improvement liquor bottle shop/liquor bottle shop with retail	3	3
Repair or improvement to school canteens	1	1
Repair or improvement to Terry Walk facility	3	3
Abatement of nuisance from unsafe premise	3	-
Abatement of nuisance from overflow of garbage from skid bins	1	1
Abatement of nuisance from noise nuisance	2	1

Repair or improvement to council drain	6	6
Abatement of nuisance from defective air condition system	1	1
Repairs or improvement to leaking water main	3	3
Total	1163	1077

SPECIAL DUTIES:**Garbage Pan Survey:**

- Inspection: 234
- Re-inspection: 116

WRITTEN NOTICES SERVED

Action taken for the Abatement of Insanitary condition detected

a) Total number of written notices served

- Intimation 897
- Statutory 304
- Final Letters 138
- Total 1,339**

b) No. of Litter Notices Served - 38

TOTAL = 1,377

3. BUILDINGS

- No of Application of New Buildings, Repairs and Inspection of Sites - 1285
- Inspection of Buildings for Completion Certificate - 340

TOTAL = 1625

4. GENERAL COMPLAINTS

- Total Complaints received and attended to - 717
- Total Complaints attended to and complied - 615 (85.77 %)
- Total Complaints attended to but pending - 53 (7.39 %)
- Referrals - 49 (6.84%)

5. DOG CONTROL

An extensive dog trapping joint operation between SPCA & SCC was conducted for the year. A total of 103 dogs/cats were trapped.

6. PROSECUTIONS**(i) Litter Cases**

OFFENCE	TOTAL NO. OF LITTER CASES	SPOT FINES PAID	COST
Abandon Litter in a public place	38	24	\$960.00

Summary -

Total No of Court Cases - 15

Total Revenue:

	Litter Cases
Fines	\$1700.00
Cost	\$690.00
Total	\$2390.00

7. CONDEMNATION OF FOOD

NO	ITEMS	WEIGHT (kg)	REMARKS	
1.	Powdered Sushi Mix Seasoning	Weight not recorded	Expired food items	Unsafe for human consumption
2.	Soy Sauce		Expired food items	Unsafe for human consumption
3.	Seasoning Sauce		Expired food items	Unsafe for human consumption
4.	Tasty Curry Sauce Mix		Expired food items	Unsafe for human consumption
5.	Soup Stock		Expired food items	Unsafe for human consumption
6.	Green Tea		Expired food items	Unsafe for human consumption
7.	Instant Miso Soup		Expired food items	Unsafe for human consumption
8.	Potato Cake		Expired food items	Unsafe for human consumption
9.	Vitamin B6 Sauce		Expired food items	Unsafe for human consumption
10.	Pickled Mustard		Expired food items	Unsafe for human consumption
11.	Green Tea With Roasted Rice		Expired food items	Unsafe for human consumption
12.	Custard Cream Cake		Expired food items	Unsafe for human consumption
13.	Black Bean Paste		Expired food items	Unsafe for human consumption
14.	Pepero Original Biscuits		Expired food items	Unsafe for human consumption
15.	Wheat Flour		Expired food items	Unsafe for human consumption
16.	BBQ Sauce for Beef		Expired food items	Unsafe for human consumption
17.	Hooroorook		Expired food items	Unsafe for human consumption
18.	Dongji in Chilled Brooth		Expired food items	Unsafe for human consumption
19.	Square Rice Paper		Expired food items	Unsafe for human consumption
20.	Round Rice Paper		Expired food items	Unsafe for human consumption
21.	Tocino Mix		Expired food items	Unsafe for human consumption
22.	Marinade Mix		Expired food items	Unsafe for human consumption
23.	Adobo Mix		Expired food items	Unsafe for human consumption
24.	Menudo		Expired food items	Unsafe for human consumption
25.	Stew Base Mix		Expired food items	Unsafe for human consumption
26.	Lumping Shanghai Mix		Expired food items	Unsafe for human consumption
27.	Vegetarians Sausage		Expired food items	Unsafe for human consumption
28.	Vinegar		Expired food items	Unsafe for human consumption
29.	Sweet Mixed Fruit Bean		Expired food items	Unsafe for human consumption
30.	Sweet Jack Fruit		Expired food items	Unsafe for human consumption

31.	Pickled Papaya	Weight not recorded	Expired food items	Unsafe for human consumption
32.	Salted Anchovies		Expired food items	Unsafe for human consumption
33.	Toqomansi		Expired food items	Unsafe for human consumption
34.	Tvp Mince		Expired food items	Unsafe for human consumption
35.	Mango Mochi		Expired food items	Unsafe for human consumption
36.	Sesame Mochi		Expired food items	Unsafe for human consumption
37.	Litchi Mochi		Expired food items	Unsafe for human consumption
38.	Pineapple Mochi		Expired food items	Unsafe for human consumption
39.	Green Tea Mochi		Expired food items	Unsafe for human consumption
40.	Peanut Mochi		Expired food items	Unsafe for human consumption
41.	Red Bean Mochi		Expired food items	Unsafe for human consumption
42.	Taro Mochi		Expired food items	Unsafe for human consumption
43.	Chocolate Puff Pastry		Expired food items	Unsafe for human consumption
44.	Taiwan Drink		Expired food items	Unsafe for human consumption
45.	White Ground Tea		Expired food items	Unsafe for human consumption
46.	Super Supa		Expired food items	Unsafe for human consumption
47.	Meatless Spaghetti Sauce		Expired food items	Unsafe for human consumption
48.	Grass Jelly Dessert		Expired food items	Unsafe for human consumption
49.	Vegetarians Loo Han Dish		Expired food items	Unsafe for human consumption
50.	Vegetarians Yu Sun Dish		Expired food items	Unsafe for human consumption
51.	Hot Curry Sauce		Expired food items	Unsafe for human consumption
52.	Beef Stew		Expired food items	Unsafe for human consumption
53.	Louisiana Hot Sauce		Expired food items	Unsafe for human consumption
54.	Pickeled Radish	Weight not recorded	Expired food items	Unsafe for human consumption
55.	Gan Mao Cha Beverage		Expired food items	Unsafe for human consumption
56.	Pixian Broad Bean Paste		Expired food items	Unsafe for human consumption
57.	Spicy The Flavor Remains		Expired food items	Unsafe for human consumption
58.	Five Flavor Herbal Tea		Expired food items	Unsafe for human consumption
59.	Twenty-Four Flavor Herbal Tea		Expired food items	Unsafe for human consumption
60.	Chinese Herbal Sugar		Expired food items	Unsafe for human consumption
61.	Vermicelli Noodles		Expired food items	Unsafe for human consumption
62.	Vermicelli Noodles		Expired food items	Unsafe for human consumption
63.	Wang Red Pepper Powder		Expired food items	Unsafe for human consumption
64.	Chinese Herbal Tea		Expired food items	Unsafe for human consumption
65.	Maxim Coffee Mix		Expired food items	Unsafe for human consumption
66.	Mothers Choice Toyota Sauce		Expired food items	Unsafe for human consumption
67.	Rich Cracker Biscuit		Expired food items	Unsafe for human consumption

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

INDICATORS	2011 JAN – DEC (Tons)	2012 JAN – DEC (Tons)	2013 JAN – DEC (Tons)
Household Garbage	13,193.83	13,983.02	13,386.29
Green Waste	5,553.03	6,226.88	5,989.94
Mixed Refuse & General Rubbish	4,830.50	3,811.76	4,391.59
Total	23,577.36	24,021.66	23,767.82

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

INDICATORS	2008 JAN-DEC (\$)	2009 JAN-DEC (\$)	2010 JAN-DEC (\$)
Household Garbage	331,692.85	351,532.71	336,531.17
Green Waste	139,603.14	156,543.80	150,586.95
Mixed Refuse & General Rubbish	121,438.74	95,827.70	110,404.51
Total	\$592,734.73	\$603,904.21	\$597,522.63

10. SUMMARY OF GENERAL CLEANING UP AS CONTRACTED OUT

INDICATORS	2011 (\$)	2012 (\$)	2013 (\$)
Grass Cutting Contract	616,732	616,732	667,759
Refuse Collection Contract	449,393	449,393	501,241
Total	\$1,066,125	\$1,066,125	1,169,000

NB. Penalty Deduction for 2013 - \$16,697.70**11. a) SPECIAL PREMISES WITH HEALTH PERMITS BUT WITHOUT LIQUOR LICENSES - 2013**

<u>NO</u>	<u>PREMISES TYPE</u>	<u>NUMBER</u>
1.	Restaurant & Refreshment Bars	1
2.	Hairdressing & Chiropodist	12
3.	Bake Houses	1
<u>NO</u>	<u>PREMISES TYPE</u>	<u>NUMBER</u>
4.	Food Kitchen	1
5.	Food Processing Factories	4
6.	Fish Processing Factories	2
7.	Hotels, Private Hotels, Motels & Boarding Houses	4
	TOTAL	25

b) SPECIAL PREMISES WITH HEALTH PERMITS & LIQUOR LICENSES - 2013

<u>#</u>	<u>SPECIAL PREMISES</u>	<u>NUMBER</u>
1	Restaurant & Refreshment Bars	3
2	Nightclub	3
3	Bottleshop	1
	TOTAL	7

12. REVENUE 2013(i) Revenue from emptying septic tanks/gully emptier services

- ❖ Within the City/Outside City

Total – \$28,823.11(ii) Revenue from Public Convenience

- ❖ Suva Municipal Market/ Ratu Sukuna Park -

Total - \$-\$132,559.02(iii) Comparison of Revenue during the Period 2011 - 2013

REVENUE SOURCE	2011 (\$) (Vat Exc)	2012 (\$) (Vat Exc)	2013 (\$) (Vat Exc)
Gully Emptier Services • Within & Outside of City	\$8,668.05		\$28,823.11
Public Convenience • Suva Market • Ratu Sukuna Park • Terry Walk • Foreshore • My Picnic Park	\$36,015.53 \$9,697.60		\$85,622.32 \$14,277.67 \$20,497.84 \$5,564.25 \$6,596.94
Total	\$54,381.18		\$161,382.13

13. HEALTH EDUCATION UNIT: 2013a) Public Awareness Programs

Conducted “Garden Refuse Collection Schedule” awareness exercise in public places & distribution of flyer’s within the Suva boundary such as:

House to House Visited for “New Green Waste Collection Schedule & Policy”

NO.	Location	Month (2013)	Total no. of Schedule Distributed
1.	Central Business District: Waimanu Road, Renwick Road, Yatu Lau Arcade, Marks Street, Cumming Street, Raojibhai Patel Street	February	200
2.	Cunningham Area: Tabua Street, Waimate Street, Wainimako Place, Wainitarawau Place, Wai Place	April	60

3.	Nabua Areas - Criswold Road - Munda Lane - Nabua Road - Komave Street	September September March March	25 20 25 30
4.	Raiwaqa Areas: - Derrick Street - Grantham Road - Israeli Lane	March March March	25 50 6
5.	Nailuva Road Areas - Rakua Street - Tamasua Street	March March	30 10
6.	Samabula Areas - Fulaga Street	March	35
7.	Tamavua Areas - Volavola Road - Evetts Pace - Bayview Heights / Muslim League Estate - Padam Lala Road & Settlement - Vaughan Place - Amputch Street - Vuniivi Street - Petrie Road	April April February March March April April April	20 5 50 45 6 6 4 5
8.	Tamavua Heights - Matanikutu Road	April	20
9.	Toorak Area - Charles Street - Augustus - Brewster Street - Suva Street - High Street - Toorak Road - Johnson Street - Spring Street	February February February February February February February February February	40 20 20 15 15 20 10 15
10.	Vatuwaqa Area - Viria East Road	October	50
		TOTAL	882

b) Community Awareness Programs:

Community/Organization Mobilization / Meetings were conducted as follows -

NO.	COMMUNITY/ORGANIZATION	DATE	VENUE
1.	SCC & Public Rental Board	March	PRB Estate - Charles Street - Toorak
2.	SCC & Seventh Day Adventist Church Youth Branch	April	Veidogo Park - Viria West Road - Vatuwaqa
3.	Tamavua Villagers	April	Tamavua Village
4.	Fiji Police Community Policing Division / MoH TB Program - Tamavua	May	Kabir Temple, Viria East Street, Vatuwaqa
5.	SCC, Fiji Correction's Service, Fiji Police Force-Community Policing-Sexual Offence & Drug Unit	Saturday 15 th June	Veidogo Settlement

6.	SCC, Fiji Correction's Service, Fiji Police Force-Community Policing-Sexual Offence & Drug Unit	Thursday 20th June	Muanivatu Settlement
7.	SCC, PRB	June	Public Rental Board (PRB) Estate, Mead Road, Nabua.
8.	SCC, PRB	June	Public Rental Board Estate, Kia St, Raiwai
9.	SCC, JICA & SPCA	August	Hibiscus Festival – Albert Park
10.	SCC HEU, Business License & Engineering Department	September	Nabua Village, Off Sukanaivalu Road

c) Special Consultation and Meetings:

Participated in the following special consultations -

No.	Organization	Date	Issues
1.	Prime Minister's Office Strategic Framework for Change Coordinating Office	January to February	Fiji's Roadmap for Political Development Towards 2014
2.	Japanese International Cooperation Agency (JICA)	February	JICA's 30 th Anniversary in Fiji Celebrations
3.	World Wildlife Fund (WWF)	February	World Earth Hour Day Celebration In The City
4.	World Health Organization, Ministry of Health & Westpac	February	Healthy City Initiative Health Promoting Activities In The City of Suva.
5.	Japanese Embassy	February	Funding for the Upgrading Works at the Compost
6.	JICA-JPRISM / Department of Environment	March	Waste Minimization (3R Concept) Program In The City
7.	United Nations Volunteer	March	World Volunteers Day Celebration
8.	Department of Environment	April	Environment Day celebration workshop incorporating Ministers Special Project
9.	SCC – Market Attendants / Officials & Market vendors	April	i. Personal Hygiene & Safety Practices ii. 3R Concept & Market Waste Separation Program
10.	Ministry of Health	April	Stake holders meeting on Awareness on Tobacco Control Decrees.
11.	Department of Environment	May	i. Minister's Launching of the National Environment Campaign ii. Economic Valuation of Fiji's Ecosystem & Biodiversity
12.	LTA, WWF, SCC	June	Biodegradable waste plastic disposable bags for public buses.
13.	SCC, WHO & MoH	July	Launching of the My Suva Health & Fitness "TOSO" Program
14.	SCC & Presidential Office Landscaping Unit	July	Implementation of Back Yard Composting of Green Waste
15.	WHO & All Municipalities	August	Healthy Equity Assessment & Response tool workshop held at Pearl Resort, Deuba.

16.	SCC – HEU & DAO	September	Good Hygiene Practice & Food Safety Measures for Suva Market's Women Food Vendors
17.	Department of Environment	November	National 3R Policy Final Consultation Program
18.	SCC, Ministry of Health Food Unit & Restaurant Proprietors	December	Training on Good Hygiene Practice in food establishments for 209 restaurants, refreshment bars, takeaways owners.

d) Community Clean Up Campaign:

The following groups were involved in voluntary Clean up around the City

- Public Rental Board Housing Estate residents at Mead Road, Nabua
- Calvary Temple AOG Women's Group
- Prime Minister Office Staff Members
- Raiwai SDA Youth Group
- Mindpearl Group Fiji
- Church of Jesus Christ of Latter Day Saints
- Fiji Police Force – Suva Point Community
- Ministry of Lands Staff Members - Nasese
- Fiji Police – Kaleli Youth Group – Tamavua I Wai Road
- Auditor General Office Staff Members - Suva
- Projects Abroad Organisation Ltd Staff Members - Suva
- FNU School of Nursing – Student Nurses Clean Up At Namadai Residential
- Ministry of Justice team - Suva
- Muanikau Methodist Church MYF Group
- Fiji Broadcasting Corporation (FBC)
- Muanisolo Development Association
- FNU School of Nursing – Student Nurses Project at Tamavua I Wai
- Saint Joseph Secondary School PTI
- USP Students Recycling Committee
- Fiji Police Force Academy & Residents of Police Compound - Nasova
- Suva International Women Aglow
- Nanuku Youth Group
- Apostle Gospel Outreach Fellowship Church

e. 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.

i. Compost Sales

MONTH	TOTAL KG RECEIVED	TOTAL MONEY RECEIVED (\$)
January	445	222.50
February	200	100
March	260	130
April	325	162.50
May	40	20.00
June	315	157.50
July	385	192.50
August	240	120
Total	2210	\$ 1,105.00

ii. Compost Bin Sold

MONTH	TOTAL Number of Bin Sold	TOTAL MONEY RECEIVED (\$)
January	80	2400
February	40	1200
March	14	420
April	14	420
May	21	630
June	8	240
July	13	390
August	16	480
September	12	360
October	7	210
November	3	90
December	9	270
Total	237	\$ 7,110

14. GARBAGE FEES

New garbage fees collected for the year as follows:

Fees Received:

- From garbage fees Code 60060: \$16,265.21 VEP
- From garbage fees Code 60061: \$363,110.60VEP
- Under ratepayer assessment: \$235,297.88 VEP
- **TOTAL GARBAGE FEES TO-DATE : \$614,673.69**

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.

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 Council's 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 28 staff

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	\$14,762,081.19 (VIP)
• Arrears of Rates	\$ 5,541,497.79 (VIP)
Total	\$20,303,578.98 (VIP)

Highlights 2013

- In the Ordinary Council meeting held on 28/02/13 the Council had endorsed and approved for the \$1m to be invested with Bred Bank for six (6) months and another \$1m to be invested with Bred Bank for nine (9) months. The approval was given by our line Ministry dated 9th June 2006, allowing municipalities to invest in term deposit.
- In the Ordinary meeting held on 20/02/13, the Council received one small Waste Shredder Machine as a donation from Embassy of Japan.
- The Special Administrator was invited by the Mayor Xu of Shenzhen City during the China Hi-Tech Fair held on 16th to 21st November 2013. Both Leaders was to sign the Memorandum of Agreement for Establishment of a Sister Cities Relationship between the City of Suva and Shenzhen City.

4. General

The Financial Statements for the Year Ended 31 December 2013 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 2013, 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.

FINANCIAL STATEMENT
FOR THE YEAR ENDED 31st DECEMBER, 2013

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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File: 1378

14 January 2020

Mr Isikeli Tikoduadua
The Chairman for the Special Board of Administrators
Suva City Council
SUVA

Dear Mr Tikoduadua

AUDITED FINANCIAL STATEMENTS - SUVA CITY COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2013

Audited financial statements for Suva City Council for the year ended 31 December 2013 together with my audit report on them are enclosed.

Particulars of errors and omissions arising from the audit have been forwarded to Management for necessary action.

Yours sincerely

Ajay Nand
AUDITOR GENERAL

cc The Acting Chief Executive Officer

Encl.



SUVA CITY COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

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SUVA CITY COUNCIL
COUNCIL'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2013

COUNCIL'S REPORT

The Council herewith submit the statement of financial position of Suva City Council as at 31 December 2013, the related statement of profit or loss and other comprehensive income, the statement of movements in funds and the 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. His employment was ceased on 14/1/19.

Thereafter Mr Bijay Chand was appointed as Acting Special Administrator.

A team of special administrators was thereafter appointed by the Ministry of Local Government from 28th August 2019

headed by Mr Isikeli Tikoduadua as Head (Chairperson) of the Council, Mr Vilash Chand, Ms Janice Nand, Mrs Kerry Mara and Mr Vimal Kumar

Management Staff

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

Acting Chief Executive Officer	Mr. Chandu K Umaria (from 16/03/2011 till 30/4/12. Mr. Bijay Chand (from 1/05/12 to 31/7/19) Mr. Azam Khan as Acting Chief Executive Officer from 1 October 2019 till to date.
Director Health Services	Mr. Bijay Chand
Acting Director Health Services	Mr Naresh Narayan (from 1/03/16 till date)
Director Administration & Operations	Mrs. Kaliti Mate appointed as Acting Director (till 19/08/2012) Mr. Asaeli 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 8/11/18)
Acting Director Engineering Services	Mr. Surend Prasad (from 9/11/18 to 15/11/19)

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 year ended 31 December was:-

	<u>2013</u>	<u>2012</u>
Operating surplus	1,581,346	4,763,477

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'S REPORT (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

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 and 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.

Dated this *14th* day of *January* 2020.



Mr. Azam Khan
Acting Chief Executive Officer

SUVA CITY COUNCIL
STATEMENT BY COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2013

In accordance with a resolution of the Council, I 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 2013;
- (b) the accompanying statements of movement in funds are drawn up so as to give a true and fair view of the movements in the Council's funds for the year ended 31 December 2013;
- (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 2013;
- (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 2013;
- (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.

Dated this 14th day of January 2020.


Mr. Azam Khan
Acting Chief Executive Officer

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INDEPENDENT AUDITOR'S REPORT

Qualified Opinion

I have audited the financial statements of Suva City Council, which comprise the Statement of Financial Position as at 31 December 2013, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the effects of the matter described in the basis of Qualified Opinion Paragraph, the accompanying financial statements give a true and fair view of the financial position of Suva City Council as at 31 December 2013, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Basis for Qualified Opinion

- 1) The Council recorded market fee revenue of \$1,923,782 within the caption balance 'Fee charges – Stalls, Building Permits, carrier stands, garbage disposal and others' totaling \$3,705,044 in the statement of profit or loss and other comprehensive income for the year ended 31 December 2013. The Council also recorded parking meter revenue of \$346,676 within the caption balance of 'parking meter collections' totaling \$375,201 as recorded in the detailed statement of profit or loss and other Comprehensive income – Parking Meter fund – Operating Statement. As these amounts within the caption balances were received by the Council on a cash basis collection with limited control 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 market fee and parking meter fee for the current year and the elements making up the statements of financial position, movement in funds and cash flows.
- 2) The Council recorded VAT payable of \$870,786 at 31 December 2013. Moreover the Council had not reconciled the taxable supplies as per the VAT returns for the year to the revenue balances recorded in the general ledger. As a result I was unable to determine whether any adjustments might have been necessary in respect of the Value Added Tax at the beginning or end of the financial year ended 31 December 2013.
- 3) The Council had an inventory balance of \$299,205 recorded in the statement of financial position at the beginning of the year and \$215,349 recorded as at 31 December 2013. The Council did not carry out stock take at the beginning of the year. Due to the length of time that has lapsed from the current year to the commencement of the audit, I was unable to satisfy myself by alternative means concerning inventory quantities at either beginning or ending of the current year and therefore unable to verify the existence, completeness, accuracy of the inventory balances at 31 December 2012 or 31 December 2013. As a result I was unable to determine whether adjustments might have been necessary in respect of the Council's surplus for the year reported in the statement of profit or loss and other comprehensive income and the cash flows reported in the statement of cash flows.

I conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Council in accordance with the International Ethics Standards Board for Accountant's *Code of Ethics for Professional Accountants (IESBA Code)* together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Matter

The Council did not provide a risk management policy framework for audit review.

Responsibilities of the Management for the Financial Statements,

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the Local Government Act (CAP 125) and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management intend to cease operations, or have no realistic alternative but to do so.

The Management are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

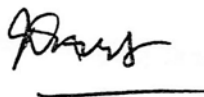
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Local Government Act (Cap 125), in my opinion:

- a) proper books of account have been kept by the Council, so far as it appears from my examination of those books,
- b) the accompanying financial statements:
 - a. are in agreement with the books of account; and
 - b. to the best of my information and according to the explanations given to me, give the information required by the Local Government Act (Cap 125), in the manner so required.



Ajay Nand
AUDITOR-GENERAL



Suva, Fiji
14 January 2020

SUVA CITY COUNCIL
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	2013 \$	2012 \$
Income			
Rates Revenue	6	14,766,722	17,756,208
Business license fees		1,742,743	1,608,117
Fees, charges and rent	7	6,660,472	5,930,480
Amortisation of capital grant		35,110	19,167
Other Income	8	2,771,939	565,446
		<u>25,976,987</u>	<u>25,879,418</u>
Expenses			
Administrative and operating costs	9	(4,650,998)	(3,821,101)
Other expenses	10	(9,015,686)	(10,203,723)
Rate payer services	11	(2,161,019)	(2,173,548)
Street light operating costs		(694,402)	(725,656)
User maintenance costs	12	(7,699,347)	(3,756,582)
		<u>(24,221,451)</u>	<u>(20,680,611)</u>
Finance income		248,698	202,766
Finance cost		(422,888)	(538,096)
Operating surplus for the year		<u>1,581,346</u>	<u>4,763,477</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u>1,581,346</u>	<u>4,763,477</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 2013

COUNCIL MUNICIPAL FUNDS

	General Rate Fund	Loan Rate Fund	Street Light Fund	Total Council Municipal Funds
	\$	\$	\$	\$
Balance as at 1 January 2012	(12,444,123)	59,080,996	6,016,924	52,653,798
Less disposal of FRA assets	(19,710,491)	-	-	(19,710,491)
(Deficit)/surplus for the year	(4,806,392)	7,563,005	1,806,864	4,763,477
Balance as at 31 December 2012	(38,761,006)	66,644,002	7,823,789	37,706,784
(Deficit)/surplus for the year	(8,027,029)	7,772,331	1,836,044	1,581,346
Balance as at 31 December 2013	(44,788,035)	74,416,332	9,659,833	39,288,131

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

SUVA CITY COUNCIL
STATEMENT OF MOVEMENT IN FUNDS - (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

COUNCIL TRUST FUNDS

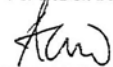
	Parking Meter Fund	Car Park Fund	Tugi Fund	Total Trust Funds
	\$	\$	\$	\$
Balance as at 1 January 2012	3,393,452	581,153	63,603	4,038,208
Surplus for the year (Note 13)	106,072	-	-	106,072
Balance as at 31 December 2012	3,499,524	581,153	63,603	4,144,280
Deficit for the year (Note 13)	(467,460)	-	-	(467,460)
Balance as at 31 December 2013	3,032,064	581,153	63,603	3,676,820

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 2013

	Notes	2013 \$	2012 \$
ASSETS			
Current assets			
Cash and cash equivalents	14	14,860,494	11,706,942
Held-to-maturity investments	15	2,983,950	977,320
Inventories	16	215,349	299,205
Trade and other receivables	17	10,829,096	13,894,409
Loan receivable	25	43,003	41,750
Total current assets		28,931,892	26,919,627
Non-current assets			
Property, plant and equipment	22	14,586,631	11,296,556
Investment properties	23	12,777,811	13,014,982
Intangible assets	24	20,812	26,425
Loan receivable	25	5,190,247	5,233,250
Total non-current assets		32,575,501	29,571,212
TOTAL ASSETS		61,507,393	56,490,839
FUNDS AND LIABILITIES			
Council Municipal Funds	Page 9		
Accumulated surplus		39,288,131	37,706,784
Council Trust Funds	Page 10		
Parking meter fund		3,032,064	3,499,524
Car park fund		581,153	581,153
Tugi fund		63,603	63,603
Total funds		42,964,950	41,851,064
Current liabilities			
Trade and other payables	18	10,644,976	5,936,941
Provisions	19	-	22,036
Employee benefits	20	1,081,679	1,012,518
Interest bearing borrowings	21	1,083,774	996,846
Total current liabilities		12,810,429	7,968,341
Non-current liabilities			
Interest bearing borrowings	21	5,456,781	6,540,554
Capital grant in aid	26	275,234	130,879
Total non-current liabilities		5,732,014	6,671,433
TOTAL EQUITY AND LIABILITIES		61,507,393	56,490,839

For and on behalf of the Council.



Acting Chief Executive Officer

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

SUVA CITY COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2013

	Note	2013 \$	2012 \$
COUNCIL MUNICIPAL FUNDS			
Cash flows from operating activities			
Receipts from customers		27,116,080	24,514,312
Payment to suppliers and employees		(16,273,107)	(17,359,012)
Cash generated from operating activities		10,842,974	7,155,300
Interest paid		(422,888)	(638,096)
Interest received		82,602	5,568
Net cash inflows from operating activities		10,502,688	6,522,772
Cash flows from investing activities			
Acquisition of property, plant and equipment		(4,086,046)	(2,555,864)
Receipts from borrowings		201,216	200,000
Investment in held to maturity investment		(2,000,000)	-
Net cash outflow used in investing activities		(5,884,830)	(2,355,864)
Cash flows from financing activities			
Repayment of borrowings		(996,846)	(810,375)
Net cash flows used in financing activities		(996,846)	(810,375)
Net increase in cash and cash equivalents from Council municipal funds		3,621,012	3,356,534
TRUST FUNDS			
Cash flows from operating activities			
Receipts			
Parking meter collection		537,352	618,487
Payments			
Payments to employees and suppliers - parking meter		(1,004,812)	(512,415)
Net (decrease)/increase in cash and cash equivalents from Council Trust Fund		(467,460)	106,072
Total net increase in cash and cash equivalents		3,153,552	3,462,606
Cash and cash equivalents at the beginning of the financial year		11,706,942	8,244,336
Cash and cash equivalents at the end of the financial year	14	14,860,494	11,706,942

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 2013

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 2013 were authorised for issue by the Acting Chief Executive Officer on 14/1/20.

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 early adopted by the Council and the effect of adoption of these standards and interpretations on the Council's financial statements has been assessed and no material impact has been noted.

- IAS 19- Employee benefits (effective 1 January 2013)
- IFRS 13 Fair value measurement (effective 1 January 2013)

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 JUDGEMENTS 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.

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:

4. USE OF JUDGEMENTS AND ESTIMATES - (CONT'D)

Assumptions and estimation uncertainty

(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.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT'D)

c) Financial Instruments - continued

(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.

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.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT'D)

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.

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 recognized 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 recognized 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.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT'D)

e) Property, plant and equipment - continued

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.

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%
----------	-------------

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.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT'D)

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.

Tuoi 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.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT'D)

j) Employee benefit - (CONT'D)

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 fulfillment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset.

Council as a lessee

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

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
COUNCIL'S REPORT

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT'D)

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.

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.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013 \$	2012 \$
6. RATES REVENUE		
General	4,260,795	6,394,097
Loan	8,195,218	8,201,102
Street Lights	2,530,446	2,532,520
	<u>14,986,459</u>	<u>17,127,719</u>
Less Discount	(2,073,891)	(1,334,669)
Interest on overdue Rates	1,854,155	1,963,159
	<u>14,766,722</u>	<u>17,756,208</u>
7. FEES, CHARGES AND RENT		
Fees Charges - Stalls, Building Permit, carrier stands, garbage disposal and others	3,705,044	3,214,700
Hire charges - Civic Centre and Parks	131,748	113,019
Rental Revenue - Properties, bus station, carpark, minimarkets and others	2,823,680	2,602,761
	<u>6,660,472</u>	<u>5,930,480</u>
8. OTHER INCOME		
Fees - Gully emptier	28,978	32,629
Outside chargeable jobs	17,089	2,644
Refund - Training and Productivity Authority of Fiji	34,681	44,319
Grant	298,160	160,924
FRA Revenue	2,094,752	-
Miscellaneous Income	298,279	324,929
	<u>2,771,939</u>	<u>565,446</u>
9. ADMINISTRATIVE AND OPERATING COSTS		
Auditors Remuneration	27,945	15,217
Bad Debts Written off	769,806	1,597,870
Cleaning Materials	178,130	185,420
Doubtful debts expense	1,801,218	24,746
Fiji Visitors Bureau Levy	128,058	27,561
Lease Charges	74,084	72,730
Legal Expenses	59,950	67,671
Printing and Stationary	104,716	237,879
Repairs and maintenance	20,643	40,806
Security Charges	313,246	239,173
Utilities Bills	503,124	576,932
Other operating cost	670,079	735,098
	<u>4,650,998</u>	<u>3,821,101</u>
10. OTHER EXPENSES		
Wages and salaries expense	6,965,028	7,788,350
Superannuation	654,365	645,103
Other personnel costs	357,538	369,717
Depreciation expense (property, plant and equipment and investment property)	1,033,142	1,393,335
Amortisation expense	5,613	7,219
	<u>9,015,686</u>	<u>10,203,723</u>
No of employees as at year end:	437	462
11. RATE PAYER SERVICES		
Dumping Fees	597,033	569,549
Refuse Collection	527,766	509,319
Cartage Cost - Green Waste	117,640	108,360
Grass Cutting	818,018	793,979
Maintenance of drains	75,162	150,070
Other services	25,400	42,272
	<u>2,161,019</u>	<u>2,173,548</u>

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013	2012
	\$	\$
12. USER MAINTENANCE COSTS		
Vehicle expenses	921,747	934,607
Manufacture premix/asphalt	98	248,317
Tools and materials	243,708	782,073
Hire - skip bins	265,986	190,425
Insurance and other liability	393,976	398,163
Repair and maintenance charges	427,693	354,864
Uniform and protective clothings	84,098	79,344
Phone charges	92,523	97,138
Internet charges	49,003	48,262
Computer , parking meter and other licences	60,961	27,964
Other costs	5,159,553	595,424
	<u>7,699,347</u>	<u>3,756,582</u>

13. (DEFICIT)/SURPLUS FOR TRUST FUNDS

Surplus for the year has been determined after:

Parking meter fund

<u>Total Revenue</u>	<u>537,352</u>	<u>618,487</u>
<u>Total Expenditure</u>		
Salaries and wages	226,899	213,648
Doubtful Debts - provision	44,835	59,897
Bad Debts - Provision	574,218	58,304
Management expenses	89,049	87,448
Legal expenses	4,810	2,913
Repairs and maintenance	59,067	77,668
Stationery and postage	5,915	12,535
Total expenditure	<u>1,004,812</u>	<u>512,415</u>
Net (deficit)/surplus for the year	<u>(467,460)</u>	<u>106,072</u>

14. CASH AND CASH EQUIVALENTS

	\$	\$
Cash at bank	13,587,849	11,173,485
Cash at bank- Trust funds	1,268,892	529,704
Cash on hand	3,753	3,753
Total cash at banks and on hand	<u>14,860,494</u>	<u>11,706,942</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	<u>2,983,950</u>	<u>977,320</u>

The term deposit with Merchant Finance Limited is for a term of 2 years at an interest rate of 4.25 % per annum and will mature on 4th of June 2014.

The term deposit with Westpac Banking Corporation is for a term of 6 months at an interest rate of 1.00 % per annum and will mature on 1st of April 2014.

The term deposit with Bred Bank is for a term of 6 months at an interest rate of 1.00 % per annum and will mature on 12th of June 2014.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

16. INVENTORIES	2013 \$	2012 \$
General stores inventory	120,388	233,176
Stationery Stock	24,836	9,300
Motor Parts	61,281	46,086
Fuel Stock	24,496	26,295
Less: provision for obsolescence	(15,651)	(15,651)
Total Inventories	215,349	299,205

17. TRADE AND OTHER RECEIVABLES	\$	\$
Rates receivables	15,239,901	18,846,558
Less: provision for doubtful debts	(7,845,178)	(6,547,312)
	7,394,723	12,299,246
Other debtors	3,210,128	2,930,039
Less: provision for doubtful debts	(2,127,525)	(1,579,338)
	1,082,604	1,350,701
Accrued Revenue	2,219,456	108,454
Prepayments	26,261	29,638
Interest accrued on term deposit and loan	68,391	68,748
Refundable deposit	37,662	37,622
Total Receivables	10,829,096	13,894,409

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 \$719,079 (2012: \$1,263,279) 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 2013, trade receivables at a nominal value of \$9,972,703 (2012: \$8,126,650) were fully impaired and provided for.

18. TRADE AND OTHER PAYABLES		
Trade payables	667,094	500,130
Accruals	5,339,880	1,142,485
Provision for Value Added Tax	2,432,550	2,438,044
Value Added Tax payable	(870,786)	(454,328)
Other Payables	1,499,050	809,141
Sundry deposits -		
Tenders	178,239	165,139
Library	7,191	6,068
Performance bond	98,950	98,950
Hall hire	139,929	128,649
Tenancy	107,066	104,247
Building	1,026,355	979,076
Others	19,456	19,341
	10,644,976	5,936,941

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013 \$	2012 \$
19. PROVISIONS		
<u>Redundancy</u>		
At 1 January	22,036	22,036
Movement, net	(22,036)	-
At 31 December	-	22,036
20. EMPLOYEE BENEFIT		
At 1 January	1,012,518	251,748
Movement, net	69,161	760,770
At 31 December	1,081,679	1,012,518
Disclosed as:		
Current	1,081,679	1,012,518
Non-current	-	-
Total provisions	1,081,679	1,012,518
21. INTEREST BEARING BORROWINGS		
	\$	\$
Current		
Fiji National Provident Fund	593,505	545,852
Westpac Banking Corporation	490,269	450,994
Total current	(a) 1,083,774	996,846
Non-current		
Fiji National Provident Fund	1,662,997	2,256,502
Westpac Banking Corporation	3,793,783	4,284,052
Total non-current	(b) 5,456,781	6,540,554
TOTAL	6,540,554	7,537,400

Terms and repayments schedule

			2013		2012	
	Nominal interest rate	Year of maturity	Face value	Carrying amount	Face value	Carrying amount
Fiji National Provident Fund	6.50%	2017	2,256,502	2,256,502	2,802,353	2,802,353
Westpac Banking Corporation	4.50%	2023	1,648,176	1,648,176	1,779,669	1,779,669
Westpac Banking Corporation	4.50%	2020	2,635,877	2,635,877	2,955,378	2,955,378
Closing balance at 31 December			6,540,554	6,540,554	7,537,400	7,537,400

Particulars relating to interest bearing loans and borrowings

- Loans from Fiji National Provident Fund are secured by mortgage debenture over all the fixed assets, securities instruments and computer software, and accounting and other business records of the Council.
- 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.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

22. PROPERTY, PLANT AND EQUIPMENT

	Leasehold Land	Building	Infrastructure Assets	Plant, Equip't & Machinery	Vehicle	Library Books
Year ended 31 December 2013						
Opening net book amount	656,381	2,783,302	4,193,177	1,617,175	173,280	25,157
Additions	-	336,690	81,549	480,021	125,313	-
Transfers	-	8,133	749,037	3,503	-	-
Transfers to Investment Property	-	-	-	-	-	-
Disposals/ Reversals	-	-	-	-	-	-
Depreciation charge	1,812	- 172,489	- 68,875	- 197,031	- 56,470	- 6,072
Closing net book amount	<u>658,193</u>	<u>2,955,636</u>	<u>4,954,888</u>	<u>1,903,669</u>	<u>242,123</u>	<u>19,086</u>
At 31 December 2013						
Cost	669,216	5,297,616	5,597,264	7,419,892	564,763	300,617
Accumulated depreciation	- 11,023	- 2,341,980	- 642,376	- 5,516,224	- 322,639	- 281,531
Net book amount	<u>658,193</u>	<u>2,955,636</u>	<u>4,954,888</u>	<u>1,903,669</u>	<u>242,123</u>	<u>19,086</u>
	-	-	-	-	-	-
	Leasehold Land	Building	Infrastructure Assets	Plant, Equip't & Machinery	Vehicle	Library Books
Year ended 31 December 2012						
Opening net book amount	251,576	2,575,561	22,394,172	2,010,905	34,756	33,387
Additions	-	72,685	1,251	209,292	150,470	-
Transfers	407,320	236,014	1,308,137	265,946	-	-
Transfer to Investment property	-	-	-	-	-	-
Disposals/ Reversals	-	51,540	19,399,122	259,830	-	-
Depreciation charge	- 2,516	- 49,418	- 111,262	- 609,138	- 11,945	- 8,230
Closing net book amount	<u>656,381</u>	<u>2,783,302</u>	<u>4,193,177</u>	<u>1,617,175</u>	<u>173,280</u>	<u>25,157</u>
At 31 December 2012						
Cost	669,216	4,952,793	4,766,678	6,936,368	439,450	300,617
Accumulated depreciation	- 12,835	- 2,169,491	- 573,501	- 5,319,193	- 266,170	- 275,459
Net book amount	<u>656,381</u>	<u>2,783,302</u>	<u>4,193,177</u>	<u>1,617,175</u>	<u>173,280</u>	<u>25,157</u>
	-	0.00	0.00	0.00	-	-

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

23. INVESTMENT PROPERTIES	2013 \$	2012 \$
Cost		
At 1 January	18,269,328	18,269,328
At 31 December	18,269,328	18,269,328
Accumulated Depreciation		
At 1 January	5,254,346	5,014,197
Depreciation charge for the year	237,171	240,149
At 31 December	5,491,517	5,254,346
Net book value	12,777,811	13,014,982

24. INTANGIBLE ASSETS		
Computer software - Cost	\$	\$
At 1 January	259,390	259,390
At 31 December	259,390	259,390
Computer software - Accumulated amortisation		
At 1 January	232,965	225,746
Amortisation charge for the year	5,613	7,219
At 31 December	238,578	232,965
Carrying value	20,812	26,425

25. LOAN RECEIVABLE	\$	\$
At 1 January	5,275,000	5,315,534
Add interest	158,250	159,486
Less repayment	(200,000)	(200,000)
Closing balance at 31 December	5,233,250	5,275,000
Disclosed in the statement of financial position as:		
Current	43,003	41,750
Non-current	5,190,247	5,233,250
Total loan receivable	5,233,250	5,275,000

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	130,879	150,047
Additions	179,464	-
Released to the profit & loss	(35,110)	(19,167)
Closing balance at 31 December	275,234	130,879

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, Director Administration and Operation, Director Engineering Services, 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. followed by Mr Bijay Chand from January 2019 followed by team of new special administrators appointed in August 2019 headed by by Mr Isikeli Tikoduadua as Head (Chairperson) of the Council, Mr Vilash Chand, Ms Janice Nand, Mrs Kerry Mara and Mr Vimal Kumar..

Changes in the Management Staff for 2013:

- Chief Executive Officer, Miss Sera Nicholls's employment ceased 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's employment ceased on 24th October 2011 as Director Engineering Services. Mr Vulisere Tukana was acting thereafter in this position.
- Mr Apaitia Veigo resigned as Director Finance in 2010. Mr Jeremy Chand, Amit Kumar and Mrs Swastika Rattan were acting thereafter in this position.

	2013	2012
	\$	\$
Salaries and other short term employee benefits	331,948	300,586

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.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

28. FINANCIAL RISK MANAGEMENT - (CONT'D)

(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.

(iii) 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 4.50% to 6.50%.

	Carrying amount	
	2013	2012
	\$	\$
<u>Variable rate instruments</u>		
Interest bearing borrowing	6,540,554	7,537,400

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 2013				
Interest bearing borrowing	654,055	(654,055)	654,055	(654,055)
31 December 2012				
Interest bearing borrowing	753,740	(753,740)	753,740	(753,740)

(iv) 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.

	\$	\$
Financial assets		
Cash and cash equivalents	14,860,494	11,706,942
Held-to-maturity investments	2,983,950	977,320
Trade and other receivables	10,829,096	13,894,409
	<u>28,673,541</u>	<u>26,578,672</u>
Financial liabilities		
Trade and other payables	10,644,976	5,936,941
Interest bearing borrowings	6,540,554	7,537,400
	<u>17,185,530</u>	<u>13,474,341</u>

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

Rates receivables

At 1 January	6,547,312	5,879,421
Movement, net	1,297,866	667,890
31 December	<u>7,845,178</u>	<u>6,547,312</u>

Other debtors

At 1 January	1,579,338	2,162,585
Movement, net	548,187	(583,247)
31 December	<u>2,127,525</u>	<u>1,579,338</u>

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

28. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

	2013	2012
	\$	\$
Trade and other receivables		
Neither past due nor impaired	-	-
Past due but not impaired	18,450,029	21,776,597
Individually impaired	9,972,702	8,126,650

(v) 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.

The table below summarises the maturity profile of the Council's financial liabilities at 31 December 2013 based on contractual undiscounted payments.

As at 31 December 2013

	< 1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
Interest bearing borrowings	1,083,774	4,496,880	959,900	6,540,554
Trade and other payables	10,644,976	-	-	10,644,976
	<u>11,728,749</u>	<u>4,496,880</u>	<u>959,900</u>	<u>17,185,530</u>

As at 31 December 2012

	1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
Interest bearing borrowings	996,846	4,958,347	1,582,207	7,537,400
Trade and other payables	5,936,941	-	-	5,936,941
	<u>6,933,787</u>	<u>4,958,347</u>	<u>1,582,207</u>	<u>13,474,341</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.

	\$	\$
Interest bearing loans and borrowings	6,540,554	7,537,400
Trade and other payables	10,644,976	5,936,941
Less: cash and cash equivalents and short term deposits	(17,844,444)	(12,684,262)
Adjusted net debt	(658,914)	790,079
Total Council Funds	42,964,950	41,851,064
Adjusted net debt to adjusted equity ratio (Gearing ratio)	-2%	2%

(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.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

29. CONTINGENT LIABILITY

Contingent liabilities as at 31 December were as follows:

	2013	2012
	\$	\$
Indemnity guarantees	117,766	117,766
Litigation actions	410,000	410,000
	<u>527,766</u>	<u>527,766</u>

The above litigation actions represent a mixture of civil cases brought by the Council or brought against the Council 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.

30. COMMITMENTS

Capital expenditure commitments primarily relates to various capital investment, programs, and initiatives approved by the Council.

	\$	\$
Capital commitments	<u>2,500,000</u>	<u>3,400,000</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	2,598,411	2,163,170
Later than one year but not later than five years	6,914,403	6,513,323
Later than five years	100,582	726,056
	<u>9,613,396</u>	<u>9,402,549</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	73,952	76,352
Later than one year but not later than five years	267,899	267,599
Later than five years	2,895,725	2,946,444
	<u>3,237,577</u>	<u>3,290,396</u>

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

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 2013 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
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 2013

GENERAL RATE FUNDS - OPERATING STATEMENT	2013 \$	2012 \$
Revenue		
Recurrent		
General rates	4,260,795	6,394,097
Less: Rates discount	(2,073,891)	(1,334,669)
	2,186,904	5,059,428
Interest on overdue rates	1,854,155	1,963,159
Interest on loan receivable	157,893	158,748
Fees, charges and rents	6,660,472	5,930,480
Other Income		
Amortisation of capital grant	35,110	19,167
Business and trading licenses	1,742,743	1,608,117
Gully emptier (net)	28,978	32,629
Outside jobs (net)	17,089	2,644
Miscellaneous	2,816,678	574,190
Total revenue	15,500,021	15,348,562
LESS: Expenditure		
Administrative and operating costs	8,786,350	9,689,171
Auditor's remuneration	27,945	15,217
Bad debts written off	769,806	1,597,870
Consultants fee	51,304	63,043
Depreciation and amortization	1,038,755	1,400,553
Engineering services department	5,852,593	1,872,729
Fiji National Provident Fund	654,365	645,103
Garbage and refuse collection	1,242,439	1,187,228
Grass cutting and drain cleaning	818,018	793,979
Health services department	317,199	343,643
Hibiscus festival/ Suva carnival	19,949	9,288
Insurance	393,976	398,163
Provision for doubtful debts	1,801,218	24,746
Roads, footpaths and bridges	75,162	165,334
Road signs, road markings and traffic lights	5,450	17,720
TPAF levy	70,017	69,363
Uniforms and protective clothing	84,098	79,344
User maintenance costs	566,661	590,179
Vehicle and plant running expenses	951,743	992,282
Total expenditure	23,527,049	19,954,954
Operating (deficit) for the year	(8,027,029)	(4,606,392)

The Detailed Statement of profit or loss and other comprehensive income is to be read in conjunction with the disclaimer set out on page 29.

SUVA CITY COUNCIL
 DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTD)
 FOR THE YEAR ENDED 31 DECEMBER 2013

LOAN RATE FUND - OPERATING STATEMENT	2013 \$	2012 \$
Revenue		
Loan Rates	8,195,218	8,201,102
Total revenue	8,195,218	8,201,102
LESS: Expenditure		
Interest on long term borrowings	422,888	638,096
Total expenditure	422,888	638,096
Operating surplus for the year	7,772,331	7,563,005

The Detailed Statement of profit or loss and other comprehensive income is to be read in conjunction with the disclaimer set out on page 29.

SUVA CITY COUNCIL
 DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONT'D)
 FOR THE YEAR ENDED 31 DECEMBER 2013

TRUST FUND - STREET LIGHT FUND- OPERATING STATEMENT	2013	2012
	\$	\$
Revenue		
Street light rate	2,530,446	2,532,520
Total revenue	<u>2,530,446</u>	<u>2,532,520</u>
LESS: Expenditure		
Maintenance of street light	99,485	154,988
Power consumption	594,917	570,668
Total expenditure	<u>694,402</u>	<u>725,656</u>
Operating surplus for the year	1,836,044	1,806,864

The Detailed Statement of profit or loss and other comprehensive income is to be read in conjunction with the disclaimer set out on page 29.

SUVA CITY COUNCIL
DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

PARKING METER FUND - OPERATING STATEMENT		
	2013	2012
	\$	\$
Revenue		
Parking meter		
-collections	375,201	424,598
- fines and court fees	140,967	169,874
- fleet administration	21,183	24,015
Total revenue	537,352	618,487
LESS: Expenditure		
Salaries and wages	226,899	213,648
Management expenses and reversal of doubtful debts	708,102	205,650
Legal expenses	4,810	2,313
Repairs and maintenance	59,087	77,668
Stationery and postage	5,915	12,535
Total expenditure	1,004,812	512,415
Net (deficit)/surplus for the year	(467,460)	106,072

The Detailed Statement of profit or loss and other comprehensive income is to be read in conjunction with the disclaimer set out on page 29.