



SUVA CITY COUNCIL

# ANNUAL REPORT 2015



PARLIMENT OF FIJI

PARLIMENTARY PAPER NO. 200 OF 2020



*City of Suva*

# SUVA CITY COUNCIL

## 2015

# ANNUAL REPORT



PARLIAMENT OF FIJI  
PARLIAMENTARY PAPER NO. 200 OF 2020





City of Suva

7<sup>th</sup> 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 31<sup>st</sup> December, 2015

Yours faithfully,

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

Azam Khan  
CHIEF EXECUTIVE OFFICER (acting)



**2015 ANNUAL REPORT**  
**AND FINANCIAL STATEMENT**

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**Welcome to the Suva City Council**

**This Annual Report will tell you how we performed  
during the financial year from January - December 2015**

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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 Umara, Special Administrator (01/01/15 – 31/12/15)
2. Mr Bijay Chand, Acting Chief Executive Officer (01/01/15 – 31/12/15)
3. Mr Asaeli Tokalau, Director Administration & Operations (20/08/12 – 31/12/15)
4. Mr Vulisere Tukana, Director Engineering Services (08/01/13 – 31/12/15)
5. Mr Kavin Rathod, Director Finance 22/12/2014 – 31/12/15)
6. Mr Naresh Narayan, Acting Director Health Services (01/03/13 – 31/12/15)
7. Mr Surend Prasad, Acting City Planner (10/02/2010 – 31/12/15)
8. Mr Zulfikar Sahukhan, City Lawyer (28/06/2010 – 31/12/15)

### **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:-

06/02/15	Mr Meleti Bainimarama, Commissioner Central
04/03/15	Beijing Delegation consists of ten (10) personnel
08/04/15	Guangdong Province Working Group, People's Republic of China Mr Li Jian, Deputy Director General, Foreign Affairs Office Mr Cang Feng, Director, Secretariat Division of the Foreign Affairs Office Mr Li Yuanlin, Director Coordination Division of the Foreign Affairs Office Ms Du Yue, Deputy Secretary General, Guangdong People's Association for Friendship with Foreign Countries Ms Yang Bo, Associate Consultant

	Mr Wang Shuchi, Deputy Section Chief, Guangdong People's Association for Friendship with Foreign Countries Michel Djokovic, Ambassador of the Embassy of France
18/05/15	Mr Siret Herve, Captain of the French Naval Ship Vendemiaire
15/07/15	Mr Li Jian, Guangdong Working Group, People's Republic of China
14/09/15	Delegation from Shenzhen City, People's Republic of China
19/10/15	Guangdong Working Group, People's Republic of China
02/12/15	<u>Delegation from the Solomon Islands Western Province Provincial Government</u> His Excellency Patteson Oti Hon. Lester Saomosi Hon. Kenneth Goerge Hon Brishan Amele Hon Carlos Kosicon Hon Harick Ragogo Hon Jane Tozaka

#### **D. MEETINGS OF THE COUNCIL**

Meetings of the Council and Standing Committees during the year were held from January 2014 till December 2014 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) 30 Kabara Street Drainage Improvements
- (ii) Mukta Ben Park-Chamber
- (iii) Khemindra Street-Drainage

- (iv) Jerusalem Road Drainage
- (v) Howell Road- Drainage
- (vi) 23 Ragg Avenue-Drainage
- (vii) Greene Street Drainage
- (viii) Leys Road Drainage
- (ix) Wainimate Street Drainage
- (x) 15 Lovoni Road Drainage Improvements
- (xi) 79 Rewa Street Drainage Improvements
- (xii) Vunivalu Road-Drainage Clean Up
- (xiii) Khemindra Street-Shoulder Cutting
- (xiv) 325/327 Fletcher Road Drainage
- (xv) 18 Tanoa Street-Drainage
- (xvi) 10 Tanoa Street-Drainage Improvements
- (xvii) 9A Verata Street –Drainage
- (xviii) Cunningham Drainage-Cul De Sac Biau Drive
- (xix) Cabe Street-Drainage Improvements
- (xx) 145 Ragg Avenue Drainage
- (xxi) Dhanji Street Drainage
- (xxii) 35 Matanitabua Street Drainage Improvements
- (xxiii) 57 Milverton Road Drainage Improvements
- (xxiv) Suva Market -Blocked Drain
- (xxv) 33 Pathik Crescent
- (xxvi) 9 Vatoa Street Drainage
- (xxvii) Struan Street
- (xxviii) Varani Street Drainage
- (xxix) Archie Seeto Road

## 2. Road, Lanes & Footpath Improvement Works

- (i) Rifle Range Cul De Sac- Footpath Repairs
- (ii) Thurston Garden Footpath
- (iii) Sukuna Park Footpath

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

- (i) Nairai Road Multi-Purpose Court
- (ii) Seawall Maintenance
- (iii) Bailey Bridge Fish Market
- (iv) Olympic Pool Fast Food Takeaway
- (v) Nth Ladies Toilet-Door Repairs
- (vi) Nabua Mini Market/New Booth
- (vii) Terrywalk Walkaway- Tables
- (viii) Picnic Park Bure-Bracing For Cyclone
- (ix) Depot Repairs
- (x) Library-Ticket Booth
- (xi) Vineyard -Floor Investigation
- (xii) Samabula Depot Cleaning Up

- 
- (xiii) Thurston Garden Light
  - (xiv) Q.E Drive Planter Box Demolish
  - (xv) Terry Walk Planter Box Demolish
  - (xvi) Level 6 Civic Tower Ceiling Repairs
  - (xvii) MPI -Car park
  - (xviii) Tiling At The Suva Market Cleaner Shower

#### 4. Tender – Documentation, Evaluation, Awarding & Supervision

- (i) Supply & Implementation of a tracking/monitoring solution at the Suva Bus Station
- (ii) Supply of Public Litter Bins
- (iii) Building contractors for Albert Park Redevelopment
- (iv) Supply & implementation of internet services
- (v) Supply of Office Chairs
- (vi) Suva point Kiosk
- (vii) Council used cars
- (viii) Supply of Generator-Admin Bldg
- (ix) Civil & turf Contractor Albert Park redevelopment
- (x) Civil Drainage Works & Turfing
- (xi) Turf Cutter
- (xii) Backhoe loader
- (xiii) Roof replacement Civic House
- (xiv) Roof refurbishment Civic Tower
- (xv) Supply of Excavator
- (xvi) Used Vehicles and Machines
- (xvii) Supply of Sanitary Services & Freshener Dispensers
- (xviii) Used Council Cars
- (xix) Suva Point Kiosk
- (xx) Supply of garbage Trucks (2)
- (xxi) Removal Supply & Installation of carpet level 6 (Investment Fiji office)
- (xxii) Used Plant, Vehicles & Machines
- (xxiii) Supply of Mobile phone Services
- (xxiv) Supply of Backhoe Loader`
- (xxv) Refurbishment Victoria Hall
- (xxvi) Change of Roof Carnegie Library
- (xxvii) Gravels, spells, Medicinal, supply of river gravel & sand
- (xxviii) Safety Footwear
- (xxix) Supply of cleaning materials
- (xxx) Tyre
- (xxxi) EOI Outsourcing Of Annual Accounts for years 2011-2015
- (xxxii) Security Services
- (xxxiii) Suva point Kiosk-Re-advertised

- (xxxiv) Leather Hand Gloves –LONG
- (xxxv) Leather hand gloves-SHORT
- (xxxvi) Overalls & Uniforms, pants, shirts, dustcoats
- (xxxvii) Tender for Printing Of Council Notices
- (xxxviii) Re-tender Security services
- (xxxix) Suva Point kiosk

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 eleven (11) occasions, that is, monthly.

Application for Development permission dealt with by the Committee is shown in the table below-

Owner/Applicant	Description & Location	Proposal	Decision
Yue Lai Hotel	Lot 3 & 4 DP 2944 CT 11738 & 11739, 16 Bau Street	Proposed Addition of three (3) stories	Approved
Mobile Distributors	Lot 1 DP 6617 CT 24859 Grantham Road	Vehicle Bond Yard	Approved
Rajendra Lawyers	Lot 16 DP 2226 CT 19568 Ratu Sukuna Road	Relaxation of front yard and Use Part of Building for Lawyers Office	Approved
Abhiya Nand	Lot 9 DP 2360 CT 10084 Narain Place	Regularize Multi Unit Development	Approved
Public Service Commission	Corner of Harris Road and Renown Street	Internal Fitouts	Approved
Taitusi Vakamoce	Lot 15 DP 5384 Taylor Lane Sukanaivalu Rd	Proposed Extension	Approved
Vasumati Ganddala	Lot 5 DP 1074 CT 6505 Waimanu Road	Proposed Showroom for Second Hand Car	Approved
Peni Baleira & Taraivoso Baleira	Lot 15 DP 5253 H/A 438099 Sukanaivalu Road	Relaxation Town Planning Requirements	Approved
Mah Enterprice	S409 Berkeley Crescent	Proposed Office	Approved
Ida Tuen	Lot 8, 26 Laucala Bay Road	Dairy Shop	Refused
Wu Jun You	11 Jayaben Place Samabula	Proposed Extension	Approved
Neelam Shristika Chand	Lot 4 DP 1663 CT 10321 Princes Road	Proposed Health and Fitness Spa	Approved
Peni Temo	Lot 6 DP 7523 CT 34709 off Salato Road	Relaxation of Town Planning Requirements.	Approved
Devina Priya	73 Sawau Road	Proposed Jewelry/Curious, Artifacts Workshop for Trade	Approved
Mclean Fitness Enter price	8 Moli Road Suva	Proposed Office	Approved
Suva Reality Management Limited	42 Knolly Street	Proposed Office	Approved
Attish Chandra	269 Waimanu Road	Proposed Office	Approved
Assemblies of God (Calvary Temple)	Lot 1 and Lot2 SO 4269 Edinburgh Drive	Proposed Car parking Space	Approved
Inoke Tawake	Biau Dr Cunningham	Propose Kava Shop	Approved
Nacanieli Temo	Lot 16 DP 8314 CL 7674 Sukanaivalu Road	Proposed Extension- yard Relaxation	Approved
Balbir Singh	Lot 3 DP 3757 CT 13970 Varani Street	Proposed Student Hostel	Approved
Fabiano Lotawa	Lot 12 DP 5254 H/A 349515 Bougainville Road	Proposed Extension	Approved
Alpine Invesment Limited	65 Gordon Street	Proposed Tourist Apartment	Approved
Shane Smith	Lot 11 S 895 Service St	Proposed Three Separate	Refused

		Building	
Dickson (Fiji) International	QE Drive My Suva Park	Amusement Theme park	Refused
Monti Munivai	25 Rakua St	Proposed extension	Approved
Jone & paulini Matavewa	Lot 40 DP 5253 Sukanaivalu Road	Proposed extension	Approved
Peni Nalila	Lot 7 DP 2552 off Bryce St	Dairy Shop	Approved
Kids First	25 Gardener Rd	Day Care and Kindergarten	Approved
Ecological Farm Limited	Lot 2 DP 4547 Falvey Rd	Cold Storage Building	Refused
Kanti Lal Solanki	35 Yarawa Road	Indian Sweets Packaging and Storage Area	Approved
R.C Manubhai	143 Laucala Bay Road	Three Storey Building for Hostel	Approved
Marco Polo Holdings	Lot 1 DP 8700 CT 35631 Grantham Road	Amendment to Development Guidelines	Approved
Shailesh Sharma-Viti Solution	Lot 20 DP 2180 CT 9259 Namena / Grantham Road	Conversion of Residential into an office	Approved
Manjulata Kumar	Lot 9 S 1255A Belo St	Overdevelopment	Approved
Southern Motors	Lot 3 SO 4136 CL 11794 Jerusalem Road	Plantation Reserve	Approved
Total Fiji Limited	Lot 31 DP 4000 Grantham Road	Warehouse/Office and Retail Building.	Approved
Kate Mackay Consulting	CL 4597 Herrick Place	Light Industrial A- Office	Approved
Faiyaz Ali Services	CL 1118 Vatoa Street	Light Industrial A- Office	Approved
VP Lawyer	17 Hedstrom Place	Light Industrial A- Office	Approved
Konisi Yabaki	Lot 22 DP 8313 Sukanaivalu Road	Yard Relaxation	Approved
Niranjan Singh and Rajeshwari Devi Singh	Lot 63 CP 2274 CT 9344 Milverton Road	Renewal of Taxi Base	Approved
Jitendra M Narsey	Lot 4,5,6 Gordon Street	Nine Storey Mix Use Development Building	Approved
Naz ABC Learning Centre	Lot 47 DP 2364 CT 12380 100 Nailuva Road	Regularization of Existing Kindergarten	Approved
Fijian Holdings Limited	Lot 3 DP 920 CT 7767 Gordon/ Thurston Street	Fifteen Storey Commercial and Office Building	Outline Approval

### Subdivision Approvals

Council considered three (3) subdivision applications in the year 2015. All other subdivision applications which had areas less than 5 acres were dealt with administratively in accordance with Council's delegation of authority given to the CEO.



Applicant	Description	Current Zones	Proposal	Decision
Rups Invesment Limited	CT 7592 off Sawau Road	Residential	Amendment	Approved
Director of Lands	Lot 1 & 2 DSS 1758 Queen Elizabeth Drive	Government Purpose	Police Headquarters	Approved
K.Bhindi Subdivision	CT 8326, CT 9612 and CT 9613 Naranji Road	Residential	Residential	Approved

#### Amendment to the Approved Town Planning Scheme

Applicant	Description	Zone	Status
Vimal Vikash Chand	Lot 26 SO 1670 NL 31226 Valley Drive, Rokosawa Road	Residential C to Commercial C	Refused
McGregor Investment Limited	CT 7615 CT 7616 and CT 7618 Pender Street	Residential B to Special Use "Hotel"	Approved
R.C Manubhai	Lot 55 DP 872 CT 6200 Macgregor Road	Residential B to Commercial D	Approved
Usha Ben	Lot 1 DP 334 CT 5634 Corner of Amy and Eden St	Residential B to Commercial B	Refused
Shane Smith	Lot 11 S 895 Service St	Residential A to Residential B	Refused
Director of lands	Lot 1 & 2 DSS 1758 Queen Elizabeth Drive	Government Purpose to Civic(Police HQ)	Approved
Satendra Raju & Parma Wati	Lot 31 S 1255A CL 18952 Rewa Street	Residential B to Commercial B	Approved
Freedom Enterprise Limited	Lot 1 DP 5511 CT 22114 Knolly Street	Residential B to Commercial D	Approved
Primetime Fiji Limited	Lot 2 DP 2944 CT 11849 Bau Street	Residential B to Commercial D	Approved
Melanesian Capital Fiji Limited	Lot 1 & 2 DP 1482 Dension Road	Residential B to Commercial B	Approved
Rups Investment Limited	Fletcher Road	Residential B to Commercial C And Planting Reserve to Commercial D	Approved

General Items

Owner/Applicant	Description & Location	Issues	Remarks
Pacific Properties Ltd	Terry Walk	Use of Awnings /Canopy for Commercial purposes	Approved for temporary period
Family Federation for the World Peace and Unification	Mitchell Street	Use of Council's Road Reserve for Car Parking	Temporary Approval

**BUILDING SECTION****A. Building Developments:**

A total of 686 building applications was received in 2015 by the Suva City Council with the total estimated value of works of **\$166,840,111.71** compared to a value of **\$56,696,979.94** for the same period last year - 2014. These development applications range from renovation and refurbishment to construction of new apartment buildings, various warehouses and commercial projects.

In addition, 432 Building Permits in total were issued in 2015 for construction, with an aggregate value of \$51,079,147.20, compared to 338 Building Permits issued with an aggregated value of \$58,940,382.76 in the previous year (2014). This shows an approximate increase of 27.8% in number of building permit issued from 2014. 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 2015 year period.

TABLE 1

**BUILDING APPLICATION RECEIVED DURING 2015**  
**VALUE IN EXCESS OF \$100,000.00**

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Jan. 2015	Lu Zhou	Apartment	Huon St.	2,400,000.00	5,324.00	9/1944
	F.E.A	Substation	Knolly St.	100,000.00	264.00	9/2231
	Abdul Ali	Four Flat Double Storey Bldg	Ratu Mara Rd	228,000.00	545.60	45/1329
	Brijlal Co. Ltd	New Warehouse	Spring St.	950,000.00	2,134.09	9/349
	Alpine Investment	Renovation	Gordon St.	400,000.00	802.00	9/1063

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Stands (Pacific) Ltd	Commercial Development	Khemidra	280,000.00	594.00	45/2296
	Suresh Mani	Extension	Batiki St.	123,700.00	382.15	45/1845
	Culminator Ltd	Flats	Princes Rd	1,140,944.00	2,554.05	48/3557
Feb. 2015	Payal Deo	Proposed Residential Bldg	Brown St.	176,100.00	431.40	9/386
	Albert Park	New Construction	Victoria Parade	16,000,000.00		9/2233
	Sailesh Ajeshni	Extension	Nailuva Rd	100,000.00	217.40	44/1141
	Janty Enterprise	New Warehouse	Carpenters St.	2,000,000.00	4,444.00	44/2386
	Bimla Wati	New Bldg	Daya St.	127,320.00	324.10	45/2660
	Aruna Prasad	Extension & Renovation	Rt Mara Rd	107,300.00	280.05	45/2611
	Ritesh Nandan	Extension	Bureta St.	150,000.00	374.00	48/87
	Sandeep Kumar	New Residence	Sawau Rd	310,092.00	726.20	48/3554
Mar. 2015	Combined Investment	Fitout	Renwick Rd	500,000.00	1,144.00	9/1414
	F.N.P.F.	Refurbishment	Victoria Parade	100,000.00	264.00	9/481
	F.E.A.	Substation	Knolly St.	420,000.00	990.00	9/2231
	G.B. Hari Co. Ltd	Internal Renovation	Thompson St.	150,000.00	374.10	9/1288
	Yuan Fang	New Building	Varani	697,068.00	967.44	44/2372
	USP	New Student Hostel	Laucala Bay Rd	368,568.00	854.85	44/1809
	Zhong Zhong	Proposed Apartment	Nailuva Rd	531,500.00	1,213.40	44/862
	Super Distributor	Proposed Warehouse	Jai Hanuman	900,000.00	2,189.00	45/2663
	Navin Reddy	Proposed Extension	Ambler	155,130.00	385.29	45/8
	Maika Bibi	New Building	Fletcher Rd	110,880.00	287.94	45/2664
	Ashabhai & Co.	Regularization	Jai Hanuman	190,000.00	469.69	45/2102
	Export Freight Services	Proposed Earthworks	Tamavua	150,000.00	374.10	48/3566
	Ma Kui	Proposed Extension	Ragg Avenue	157,650.00	390.00	48/1343
	Charan Katonivere	Proposed Addition	Rt Mara Rd	420,000.00	968.00	48/979
	Peng Viao & Peng Tongaja	Proposed Apartment	Panapasa Rd	487,700.00	1,117.00	48/1378
Apr. 2015	Yatu Lau Company	Proposed New Roof to Carpark	Struan St.	100,000.00	264.00	9/973
	Ashika Amin	Renovation	Makita	150,000.00	374.00	44/142
	Kalpesh & Aipana Sandral	Proposed Apartment	Rt Iloilovatu	400,000.00	924.00	44/2392
	Trustees of Indian Association	Proposed Student Pavilion	Tawake St.	150,000.00	374.00	45/261

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Avikash Raj	Proposed Extension	Rt. Mara	208,760.20	500.16	45/1305
	Lo Chow	Proposed Extension	Padam Lal	127,987.00	325.59	48/1724
	Sunila Wati & Hari Deo	New Residence	Mead Rd	188,150.00	457.94	48/3567
May 2015	Fraser Flats	Proposed Apartment & Shops	Amy	6,000,000.00	13,244.00	9/1084
	Li Ming	Proposed 3- Storey Residential Bldg	Robertson	462,564.00	1,061.65	9/2236
	Global Warehouse	New Building	Rt Iloilovatu	373,400.00	864.49	44/2396
	A. Hussain & Company	New Building	Rt Iloilovatu	236,400.00	775.09	44/2395
	Performance Flotation	New Storage Shed	Jerusalem	132,000.00	334.40	45/2307
	Wei Chen	Renovation	Howell	112,500.00	291.49	45/589
	Multi-zone Corporation	Proposed Apartment	Totoya	212,040.00	450.00	48/951
	Parnesh Prasad	New Building	Archie Seeto	103,990.00	272.80	48/3569
	Xiao Lin	Extension	Volavola	404,250.00	935.34	48/1954
June 2015	Chen Qin	Proposed Flats	Brown	780,900.00	1,761.94	9/1279
	Sami Holdings	Renovation	Duncan	181,300.00	442.85	9/1901
	Letila Fong	Extension	Matanitobua	145,897.00	364.95	9/1077
	Suva Central Ltd	Extension	Renwick	100,000.00	264.00	9/449
	Total Rental & Hire Services	Commercial Development	Huon	800,000.00	1,804.00	9/2238
	Jatin Patel	Proposed Residence	Milne	300,000.00	704.00	44/424
	Peoples Community Network	New Residence	Gaji	3,617,000.00	8,002.64	45/2608
	Basic Industries	Proposed Warehouse	Jai Hanuman	202,300.00	489.04	45/2667
	Zheng Xun	Renovation	Pathik Crescent	500,000.00	1,144.00	48/1271
	Rajesh Nath	New Building	Volavola	190,000.00	462.03	48/3572
	Lyndhurst	Proposed Residential Bldg	Wailoku	3,200,000.00	7,084.00	55/968
	Anand Kumar	Proposed New Bldg & Fence	Rokosawa	192,592.00	467.70	55/969
	Fiji Dairy	Enclosed Storage over Carpark	Cunningham	500,000.00	1,164.00	55/202
July 2015	The Trustee of the Methodist Church of Fiji	Proposed Double Storey Bldg	Eden	191,187.00	464.60	9/2239
	F.N.P.F.	Refurbishment	Edward	1,900,000.00	4,224.30	9/2117
	F.N.P.F.	Refurbishment	Victoria Prd	7,500,000.00	6,544.00	9/709
	Sunil Kumar	Extension	Avon Pl.	149,604.00	346.12	44/1552

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Public Rental Board	Proposed Earthworks	Grantham	1,200,000.00	2,684.00	44/2407
	Mr. Nawaqakuta	Proposed Extension	Aidney	201,312.00	488.72	45/1924
	Comfort Homes	New Showroom	Yarawa	260,000.00	530.37	45/1275
	FNU	Proposed Storage Container Warehouse	Ono	146,850.00	367.06	45/1702
	Amit Kumar	New Building	Silimaibau	100,365.00	264.80	45/2668
	Slanlan & Theodore Fiji Ltd	Renovation Works	Lakeba	200,000.00	484.00	48/1253
	Sameil Maharaj	Proposed Extension	Paul Sloan	155,000.00	390.00	48/3039
Aug. 2015	Jehovahs Witness of Fiji	Proposed Office	Waimanu	100,000.00	264.00	9/499
	South Austral	Mixed Development	Toorak	2,000,000.00	4,444.00	9/1101
	Lai Seung	Proposed Extension	Berry	153,350.00	394.54	9/1088
	FDB	Office Fitout	Victoria	210,000.00	506.00	9/6
	Mr. Fareed	Refurbishment	Raisara	411,000.00	948.20	44/1951
	Roshan Singh	Proposed Apartment	Yarawa	730,402.00	1,650.00	45/1715
	Arbin Singh	Proposed Apartment	Paul Sloan	350,780.00	815.71	48/3576
	Muni Sami	New Residence	Vunakece	100,000.00	263.64	48/3579
	Nilesh Patel	Extension	Lakeba	136,000.00	343.20	48/279
	Total (Fiji) Ltd	New Gasoil Tank	Rona	3,200,000.00	7,084.00	48/215
Sept. 2015	Damodar	Mezzanine Floor Extension	Scott	200,000.00	484.00	9/2132
	Mohammed Ismail	Addition of Flat	Spring	479,206.00	213.94	9/1211
	Gokals & Co. Ltd	Proposed Apartment	Toorak	250,000.00	584.00	9/1683
	Manish Sharma	Extension	Nailuva	104,095.00	316.00	44/470
	Ramesh & Padma Patel	Proposed Apartment	Barret Pl.	942,394.00	2,117.27	44/2470
	Jung Cheong	Proposed Apartment	Laucala Bay	500,000.00	1,183.40	44/2411
	Ru Gu	Proposed Apartment	Nailuva	911,000.00	2,048.20	44/858
	USP	Regularise Kitchen	Statham	106,380.00	278.03	44/1580
	Motor Rag Trader	Proposed Warehouse	Rt Mara Rd	335,000.00	780.54	45/1302
	Rajesh Chand	Addition & Alteration	Fletcher	123,468.21	315.62	45/350
	Basic Industries	Regularise As-built	Jai Hanuman	237,180.00	565.80	45/2520
	Palas Auto Service	Proposed Extension	Karsanji	353,100.00	820.78	45/2446
	Safety Electrical	Warehouse Extension	Luke	300,000.00	704.00	45/818

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Timber Laminators	Extension	Leonidas	200,000.00	484.00	48/3250
	Jay Sun Properties	Office Fitout/ Renovation	Amra	600,000.00	1,364.00	48/4
Oct. 2015	Monika Udit	New Apartment	Mariko	850,000.00	1,914.00	44/1464
	Rups Investment	New Distribution Warehouse	Rt Kadavu	4,000,000.00	8,840.00	44/2413
	Llyods Williams	New Residence	Fulaga	400,000.00	924.00	48/2852
	Neel Shivam	New Building	Navurevure	250,000.00	564.00	55/980
Nov. 2015	Damodar Brothers Ltd	Refurbishment	Foster	100,000.00	264.00	9/1683
	Trustee for the Colony of Fiji	Proposed 3 Storey Commercial Bldg	Dssvouex	4,500,000.00	9,944.00	9/439
	Robert Seaman	New Residence	Beach	198,760.00	481.28	44/2374
	Total (Fiji) Ltd	Proposed Warehouse	Grantham	900,000.00	2,024.00	44/1020
	Safety Electrical Services	Proposed Flats	Rt Iloivatu	800,000.00	1,804.00	44/2390
	Efjay Investments	Proposed Flats	Rt Iloivatu	800,000.00	1,804.00	44/2391
	Osea Waqa	New Building	Waqatabu	105,000.00	275.16	45/2673
	Safety Electrical Services	Extension	Luke	350,000.00	704.00	45/818
	Jan Moti Udit	New Building	Sawau	300,500.00	680.18	48/3580
	Island Glass & Mirror	New Warehouse	Freeston	770,171.00	1,738.00	48/130
Dec. 2015	Efjay Investment	Town House	Rt Kadavulevu	400,000.00	924.00	44/2416
	Dr. DeAsa	Commercial Bldg	Rt Sukuna	720,000.00	1,628.00	44/2367
	Wu You	Extension	Jayaben	165,600.00	408.30	45/635
	Gremm Chemicals	As-Built	Millet	203,500.00	491.90	45/465
	Vasant Chauhan	Extension	Ono	180,000.00	440.00	45/994
	Abhaiya Nand	Regularization	Narain Pl.	441,600.00	1,015.15	48/628
	Paresh Chandra	Extension	Rt Mara	200,000.00	484.20	48/628
	SNP Fiji Ltd	New Warehouse	Forster	911,340.00	2,084.94	48/1453
	Auto World	Apartment	Vunibau Pl.	600,000.00	364.00	48/733
	Mereseini Vuniwaqa	Renovation	Wainimako	166,940.00	1,072.00	55/227

TABLE 2

BUILDING APPLICATION APPROVED (PERMIT ISSUED) DURING 2015  
VALUE IN EXCESS OF \$100,000.00

Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Auto Care Fiji Ltd	Extension	Jai Ambamaa	163,785.00	404.00	45/2403
Kaushal Ravin	New Residential Bldg	Votua St.	335,880.00	782.90	45/2657
Matereti Pule	Dwelling House	Mead Rd	150,930.00	376.05	48/3557
Sushil Kaur Narayan	New Building	Vuibau	397,041.12	917.49	48/3555
Dewan Holdings Ltd	New Development	Foster Rd	1,000,000.00	2,244.00	48/3542
Jioji T. Kalounivalu	New Building	The Plains	133,036.78	336.68	55/958
Kishore Kumar	New Residence/ Fence	Cunnigham	198,267.70	480.15	55/945
Billy Chen	Renovation	Grantham Rd	250,000.00	594.00	45/1942
Palas Auto Services	Apartment	Verrier Rd	149,950.00	373.89	48/1731
F.E.A.	Proposed Earthworks	Knolly St.	100,000.00	264.00	9/2231
Fiji Road Authority	Proposed Demolition	Amy St.	430,000.00	990.00	9/1917
Mobil Oil Fiji	Installation of Fuel Pipeline	Usher & Harris	300,000.00	704.00	9/1916
Brijlal & Co. Ltd	New Warehouse Development	Spring St.	950,000.00	2,134.00	9/349
Anette Dutta	Proposed Renovation & Extension	Vesi St.	250,000.00	645.61	44/430
Chandra Bhan	Proposed Apartment	Extension St.	1,775,957.00	3,951.10	45/1753
Mohammed Umanji	Proposed Warehouse	Jai Hanuman	275,000.00	649.00	45/2602
Ritesh Nandaan	Proposed Extension for Enclosure of Basement	Bureta	150,000.00	374.00	48/87
Culminator Ltd	Proposed New Flats	Princes Rd	1,140,949.00	2,554.05	48/3556
Abinesh Pal	Proposed New Shop & Residential Bldg	Biau Drv	246,627.00	586.60	55/960
Trustee of the Methodist Church of Fiji	New Residential Apartment	Brewster	211,848.00	508.00	9/2230
Payal Deo	Residential Flat	Brown	176,100.00	431.00	9/386
F.N.P.F.	Internal	Victoria	100,000.00	264.00	9/481

Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Refurbishment	Parade			
Lifecraft Services	New Signage & Refurbishment	Harris	600,000.00	1,364.00	9/1767
F.E.A.	Proposed Substation Bldg	Knolly	420,000.00	968.00	9/2231
Combined Investment	Internal Fitout & Renovatn Works	Thompson	500,000.00	1,144.00	9/1414
U.S.P.	New Student Hostel	Laucala Bay	636,000.00	854.85	44/1809
Janty Kanvan Ltd	New Warehouse	Carpenter	2,000,000.00	4,444.00	44/2386
Zhong Zhong	Residential Apartment	Nailuva	531,000.00	1,213.40	44/862
Ayub Ali	Proposed Concrete House	Fletcher	110,880.00	298.00	45/2664
Cope Construction Ltd	Proposed Warehouse	Jai Hanuman	850,000.00	1,914.00	45/2662
Sanjay Rao	Proposed Double Storey Residential Bldg	Archie Seeto	100,000.00	268.40	48/3490
Lo Kun & Yuen Mo	Proposed Addition to Existing Building	Padam Lala	127,978.50	325.55	48/1724
Peng Xiao	Proposed Apartment Bldg	Panapasa	487,700.00	1,117.00	48/1378
Yatu Lau Co. Ltd	Proposed New Roof Over Existing Carpark	Struan	100,000.00	264.00	9/973
Kalpesh & Alpana Sunadarlal	Proposed Apartment Bldg	Laucala Bay	400,000.00	924.00	44/2392
Jagdishwar Prasad	Proposed Student Hostel	Grantham Rd	500,000.00	1,144.00	44/993
Changhui Liu	Proposed Extension & Renovation	Nararo	110,000.00	264.00	44/1961
Star Amusement Ltd	Renovation to Existing Bldg	Grantham	398,725.00	921.20	45/515
The Trustee of the Indian Association of Fiji	Student Pavilion	Brown	150,000.00	374.00	45/261
Moonlight Investment	Industrial Development	Rokobili	600,000.00	1,364.00	48/3521
Total (Fiji) Ltd		Princes	3,702,584.13	8,189.69	48/132
Jing kui	Extension	Ragg Ave.	157,650.00	390.00	48/1343
Zhi Lin	New Retaining Wall	Evetts Pl.	112,200.00	290.84	48/1931
Jatin Patel	Extension,	Milne	300,000.00	704.00	44/424



Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Regularization & Additions				
Ashika Amin	Renovation & Extension	Makita	150,000.00	374.00	44/298
Messrs Anil Bhinsaniburg	Proposed Extension of Double Storey Bldg to Existing Bldg	Fletcher	171,600.00	421.52	45/2377
Navin Reddy	Proposed Extension	Ambler	155,130.25	385.29	45/8
Uday Sen	Proposed Apartment	Lakeba	7,763,330.00	1,751.90	48/281
Ashok Nath	Proposed As-built	Palsvali	130,200.00	330.44	55/961
Jacks Retail Ltd	Internal Renovation Works	Thompson	150,000.00	374.00	9/1288
Suva Central Ltd	Proposed Extension	Renwick	100,000.00	264.00	9/449
Khanz Holding Ltd	Fish & Processing Plant	Cnr of Fairstar St.	100,000.00	264.00	48/3521
Wang Gui	Proposed Apartment	Pathik Crescent	478,000.00	1,156.90	48/1787
F.N.P.F.	Renovation & Refurbishment	Victoria Prd	7,500,000.00	6,544.00	9/709
Zheng Xun	Renovation	Pathik Crescent	500,000.00	1,144.00	48/1271
The Trustee of the Methodist Church of Fiji	Proposed Double Storey Bldg	Eden	191,187.00	464.60	9/2239
FEA	Proposed Substation Bldg	Knolly	420,000.00	968.00	9/2231
Jehovahs Witness of Fiji	Proposed Office & Internal Renovation	Waimanu	100,000.00	264.00	9/499
Avika Raj	Proposed Extension & Renovation	Rt Mara	207,602.00	500.17	45/1305
Aruna Prasad	Extension & Renovation	Rt Mara	107,300.00	280.05	45/2661
Comfort Home Furnishing Ltd	New Showroom	Yarawa	220,000.00	530.37	45/1275
Sunila Wati & Hari Deo	New Residence	Mead Rd	188,150.00	457.94	48/3567
Mor Singh	New House	Wainitarawau	110,358.00	286.80	55/956
Nirmala Holding Ltd	Proposed Extension	Waimanu	739,379.60	1,670.65	9/1542
Nirmala Prasad	New Bulk Space	Belo	373,200.00	865.05	45/2480

Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Samuela Lolaniu	NRW Residential Building	Kaunitoni	184,000.00	450.05	45/750
Yuan Feng	New Residential Bldg	Varani	697,068.00	967.45	44/2372
Alisi Panuve	New Building	Muaicolo	141,500.00	355.30	55/974
Li Ming	New Residential Development	Vunakece	462,564.00	1,365.14	48/3571
Sameel Maharaj	Extension	Sawau	155,000.00	390.00	48/3039
Damodar Brothers Ltd	Mezzanine Floor Extension	Scott	200,000.00	484.00	9/2132
Fiji Co-Op. Union Ltd	Office & Flats	Pender	500,000.00	1,144.00	9/683
Peoples Republic of China	Proposed Fitout	Edward	100,000.00	264.00	9/2117
Manjula Kumar	Proposed Flats	Belo	265,535.00	628.20	45/86
Palas Auto Service Ltd	Extension	Karsanji	353,100.00	820.79	45/2446
Vuetaki Ledua	Extension	Aidney	201,312.00	486.90	45/1942
Monika Udit	New Apartment	Mariko	850,000.00	1,914.00	44/1464
Ru Wu	New Building	Nailuva	911,000.00	2,048.20	44/858
Roopesh Gift Shop	Storage & Office	Augustus	921,500.00	2,071.30	9/43
Alpine Investment	Renovation	Gordon	400,000.00	924.00	9/1063
Safety Electrical Service Ltd	Extension	Luke	350,000.00	704.00	45/818
Ramesh & Padma Patel	Apartment	Barret	942,394.00	2,117.27	44/2376
Llyod & Pricilla Williams	New Residence	Fulaga	400,000.00	924.00	48/2852
Niteshwar N. Sami	New Bldg	Biau Drv	188,925.00	459.65	55/973
Anad Kumar	New Bldg & Fence	Rokosawa	192,592.00	467.70	55/969

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 \$	
2006	73	20,925,649	21	87,475,933	403	22,717,592	497	131,119,174	288,506.02
	55	11,842,803	11	54,597,374	197	9,198,396	263	75,638,573	
2007	37	17,992,111	10	20,372,661	310	31,125,803	357	69,490,575	194,217.57
	28	6,359,591	10	20,372,661	193	19,250,127	233	47,372,625	
2008	43	4,110,539	15	14,076,459	390	18,059,425	448	36,246,423	117,418
	28	3,261,208	08	6,847,820	238	14,818,730	274	24,927,758	
2009	46	11,647,570.5	08	8,304,265	374	44,080,324.3	428	64,032,159.8	142,618.10
	37	11,787,911.00	08	2,873,045.8	225	27,882,009.3	270	42,542,966.1	
2010	29	6,159,480.36	10	9099951.5	355	19,532,935.86	394	34792367.72	75,790.36
	10	2,355,724.30	02	4419520	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	
2014	79	19,138,329.74	14	9,581,493.40	535	27,977,156.80	628	56,696,979.94	124,777.36
	50	18,437,168.42	10	16,484,880.00	278	24,018,334.34	338	58,940,382.76	
2015	90	47,093,260.03	27	45,558,641.00	569	74,188,210.68	686	166,840,111.71	367,092.25
	68	22,950,199.41	17	12,485,911.13	347	15,643,036.66	432	51,079,147.20	

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 2006 to 2015, 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 - 2015**

MONTH	INSPECTION BY APPOINTMENT	ILLEGAL WORKS DETECTED	NOTICE SERVED	COMPLAINTS INVESTIGATED
JANUARY	139	8	15	4
FEBRUARY	159	18	20	15
MARCH	158	17	21	4
APRIL	178	9	9	5
MAY	150	10	10	6
JUNE	174	5	4	3
JULY	185	4	4	9
AUGUST	122	2	3	8
SEPTEMBER	211	8	9	11
OCTOBER	194	3	3	5
NOVEMBER	124	2	2	3
DECEMBER	120	2	1	3
<b>TOTAL(2015)</b>	<b>1,914</b>	<b>88</b>	<b>101</b>	<b>76</b>

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
2006	1344	108	89	108
2007	1,893	163	163	163
2008	1,084	111	111	111
2009	1,487	157	157	157
2010				
2011	1,903	216	177	172
2012	1,912	181	131	143
2013	1,636	77	77	76
2014	1,507	90	85	73
2015	1,914	88	101	76

**GENERAL**

The Building Section was occupied throughout the year with development applications (both for processing before and after issuance of a building permit) and various site inspection work. Current staff

within the building section consists of a Senior Building Inspector (also Acting Senior Engineer (Structures)) and three (3) Building Inspectors. Duties include, but are not limited to, progress inspections for various approved development projects within the City boundary, detection of illegal building construction works, investigation of complaints and report writing.

Building Section Staff - 1 x Senior Building Inspector & Acting Senior Engineer (Structures)  
3 x Building Inspectors

### **ADMINISTRATION & OPERATIONS DEPARTMENT**

#### **1. Staff Establishment 2015 - Ethnic Breakdown**

<b>Departments</b>	<b>ITAUKEI</b>	<b>INDO-FIJIAN</b>	<b>OTHERS</b>	<b>TOTAL</b>	<b>GENDER</b>	
<b><u>STAFF</u></b>					<b>MALE</b>	<b>FEMALE</b>
CEO	7	8		15	8	7
ADMINISTRATION	27	23	4	54	40	14
FINANCE	11	18	2	31	16	15
ENGINEERING SERVICE	24	12	2	38	26	12
HEALTH SERVICES	13	13	2	28	21	7
<b>SUB TOTAL</b>	<b>82</b>	<b>74</b>	<b>10</b>	<b>166</b>	<b>111</b>	<b>55</b>
<b><u>UNESTABLISH</u></b>						
CEO		1		1		1
ADMIN/OPERATION	19	15		34	30	4
ENGINEERING SERVICES	62	62	3	127	125	2
HEALTH SERVICES	27	30		57	56	1
<b>SUB TOTAL</b>	<b>108</b>	<b>108</b>	<b>3</b>	<b>219</b>	<b>211</b>	<b>8</b>
<b><u>CONTRACT</u></b>						
CEO						
ADMIN / OPERATION	30	9	2	41	36	5
FINANCE	1			1	1	0
ENGINEERING SERVICES	34	14	1	49	49	0
HEALTH SERVICES	13	11		24	23	1
<b>SUB TOTAL</b>	<b>78</b>	<b>34</b>	<b>3</b>	<b>115</b>	<b>109</b>	<b>6</b>
<b>GRAND TOTAL</b>	<b>268</b>	<b>216</b>	<b>16</b>	<b>500</b>	<b>431</b>	<b>69</b>
					<b>GRAND TOTAL</b>	<b>500</b>

#### **2. New Appointments and Promotions (January-December 2015)**

Name	Position	Date of Appointment	Remarks
Samuela Valesomo	Heavy Goods Drivers	26.01.2015	New Appointment
Francismilly Waqa	Junior Clerk	30.01.2015	New Appointment
Vishaal Kumar	Senior Engineering Assistant	02.02.2015	Promoted
Lasarusa Tuwai Salele	Maintenance Overseer	04.02.2015	New Appointment
Archana Singh	Revenue Accountant	23.03.2015	Promoted
Taniela Moli	Health Inspector / Zone Supervisor	27.03.2015	Promoted
Komal K Gounder	Graduate Trainee Audit	30.03.2015	New Appointment
Minu Rita	Assistant Rates Officer	31.03.2015	New Appointment
Mohammed Kutty	Enforcement Officer	07.04.2015	New Appointment
Varanise Bulabalavu	Legal Officer	13.04.2015	New Appointment
Aboriosio Daurewa	Senior Assistant Technical Survey	27.04.2015	New Appointment
Ashlyn Vandana Lal	Assistant Health Inspector	01.05.2015	New Appointment
Samuela W Moiere	Assistant Health Inspector	01.05.2015	New Appointment
Anjani Sujeeta Devi	Management Accountant	04.05.2015	New Appointment
Ronil A Kumar	Market Attendant	28.05.2015	Promoted
Pranith P Chand	Market Attendant	28.05.2015	Promoted
Jone Vatunitu	Storeman	08.06.2015	New Appointment
Doreen Lata	Senior Clerk	02.07.2015	Promoted
Edward Bhan	Health Inspector	20.07.2015	Promoted
Anish N Singh	Business License Officer	20.07.2015	Promoted
Ranjeeta Prasad	Senior Clerk	17.08.2015	New Appointment
Tevita Tadu	Engineering Assistant	17.08.2015	New Appointment

### 3. Disciplinary Cases (January – December 2015)

Name	Warning	Date	Remarks
Agnes Lord	1 <sup>st</sup> Warning	27.02.15	Late Arrivals & AWOL
Manohar Lal	1 <sup>st</sup> Warning	03.03.15	
Meredani Qasi	1 <sup>st</sup> Warning	03.03.15	
Mereoni Nasedra	1 <sup>st</sup> Warning	27.02.15	
Peni Bale	2 <sup>nd</sup> Warning	03.03.15	
Setoki Ceinaturaga	1 <sup>st</sup> Warning	03.03.15	
Suresh Chand	2 <sup>nd</sup> Warning	03.03.15	
Watisoni Komai	1 <sup>st</sup> Warning	03.03.15	
Maika Vunivere	1 <sup>st</sup> Warning	03.03.15	
Sheemal S Devi	2 <sup>nd</sup> Warning	03.03.15	
Jasneel Singh	1 <sup>st</sup> Warning	05.03.15	
Krishnal Swamy	1 <sup>st</sup> Warning	05.03.15	
Maika Talei	1 <sup>st</sup> Warning	05.03.15	
Navitalai Serevi	Final Warning	05.03.15	
Salote Donu	1 <sup>st</sup> Warning	10.03.15	

Serufoama Nagera	2 <sup>nd</sup> Warning	05.03.15	
Tora Bose	1 <sup>st</sup> Warning	10.03.15	
Vishaal Kumar	1 <sup>st</sup> Warning	05.03.15	Late Arrivals
Sholeen Nair	2 <sup>nd</sup> Warning	27.02.15	& AWOL
Seralisoni Rasovanivalu	1 <sup>st</sup> Warning	03.03.15	
Apisai Tokavou	1 <sup>st</sup> Warning	03.03.15	
Meli Serevi	2 <sup>nd</sup> Warning	03.03.15	
Taniela Moli	2 <sup>nd</sup> Warning	03.03.15	
Livai Vakacegu	Caution	02.06.15	
Mataiasi Vasuturaga	Caution	02.06.15	
Pauliasi Dakui	Caution	02.06.15	Absence from duty
Ronesh Prakash	Caution	02.06.15	
Sisaro Vodo	Caution	02.06.15	
Sikeli Tupou Vola	Caution	02.06.15	
Josaia Tamanivalu	2 <sup>nd</sup> Warning	31.08.15	Habitual Absenteeism & Late Arrival

#### 4. **Training**

The Human Resources Manager and the Training Officer handled all training matters.

- 38 in-house training courses were conducted equivalent to 2310.5 total hours
- 12 external training courses supported equivalent to 382.5 total hours
- Total number of staff trained totaled 353
- Average training hours for all staff being 7.62 hours
- Average training days for all staff being 7.37

Total levy paid for Training Grant with NTPC in 2015 amounted \$92,070.81

Out of that amount, a 56.20 % pre assessment payment of the Grant Claim of \$35,730.83 was reimbursed to Council.

#### 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. **Performance Management System**

PMS was introduced in 2006 for the proposed reform and culture change programs.

#### 8. **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 2015 = \$1,159,334.08 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 2015 = \$773,476.32 VEP.
  
  - Civic Centre  
The Civic Centre comprises –
    - (i) Lower Hall, Kiosk, Property office, Hibiscus Event Group Inc., Office, Security Post
    - (ii) Upper Auditorium, Auditorium Foyer, Milk Bar and SCC Archive at the back
    - (iii) Annex leased by Overseas Fisheries Corporation for office space use.

The Lower Hall and the Upper Auditorium were hired for parties, wedding receptions, meetings, conferences, church services, concerts, schools prize giving functions, karate training etc.,

Revenue from hire of the Lower Hall = \$58,609.85  
 Revenue from hire of the Upper Auditorium = \$69,816.77  
 Revenue from tenancies of office space use by Overseas Fisheries Corporation of Japan and the Hibiscus Event Group for the year is fixed at \$124,587.72 VIP.  
 Revenue from lease of the Annex alone = \$107,144.16  
 Total revenue collected was \$289,865.68 VEP.

## 9. 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 \$147,512.38 VEP.

## 10. Suva Municipal Market



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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.

Total revenue collected was \$1,977,773.26 VEP.

#### **11. 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 was \$341,644.83 VEP.

#### **12. 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 2011 there were 54 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 \$412,710.36 VEP.

#### **13. Mini Markets**

Revenue derived from the mini markets at Flagstaff, Nabua, Jerusalem Road and Raiwaqa was \$123,415.39 VEP.

#### **14. Tenancy of 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 \$141,880.59 VEP.

#### **15. Tenancy of Raiwaqa Market**

There were only 1 tenant in the Raiwaqa Market with a generated revenue of \$12,386.35 VEP.

**16. Tenancy of Car Parks**

Revenue collected was \$62,216.44 VEP.

**17. Miscellaneous Properties**

Revenue derived was \$442,259.67 VEP.

**18. Library****Mission Statement**

- “To provide timely, relevant and efficient library and information services for the cultural, social, economic and intellectual development of Suva, including its business community. To create and strengthen in children and young people a love for reading and learning”.

**1. Opening Hours**

Monday-Friday: 9.30am-6.00pm

Saturday: 9.00am-1.00pm

The library is closed on Sundays and Public Holidays.

- **Services**

The library provided the following services:

- a) Circulation
- b) Information and reference
- c) Inter-library loan
- d) Photocopy and laminating
- e) Internet and printing
- f) Community display space
- g) Children’s activities
- h) EU Info Point
- i) Limited car park space (3)

- **Collection**

Local newspapers, periodicals, fiction and non-fiction books, reference material, Pacific material, Large print books, Fijian and Hindi vernacular books, pamphlets, CDs and DVDs (in-house use only).

**2. Fees**

Membership: Children	-	\$5.50
Students	-	\$11.00 (Secondary students)
Adults	-	\$22.00 (including tertiary students)
Visitors	-	\$22.00
Photocopy (A4, black & white)-		\$0.25
Printing (A4, black & white)	-	\$0.25
Lamination (A4 size)	-	\$2.05
Lamination (A5 size)	-	\$1.55
Internet (30 minutes)	-	\$1.55
Internet (1 hour)	-	\$3.05

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Electricity (1 hour)	-	\$2.05
Damaged book (admin. fee)	-	\$4.10
Overdue fee (per book/per day)	-	\$0.25

Total revenue collected was \$13,951.42 VEP

- Membership entitlements

- Children - 2 books from the children's collection
- Students - 4 books from the adult collection (including 2 children's books)
- Adults/Visitor - 4 books from the adult collection (including 2 children's books)

- Statistics

	<b>Circulation</b>	<b>Average Usage</b>	<b>Information Counter</b>	<b>Internet</b>	<b>Revenue</b>
January	823	8(25 days)	34	100	\$1,143.09
February	2237	11(24 days)	104	119	\$1,745.28
March					
April					
May	1784	12(26 days)	73	86	\$1,169.71
June	2770	10(25 days)	80	98	\$1,073.45
July	1878	8(27 days)	27	120	\$1,832.05
August	736	10(26 days)	13	92	\$1,294.98
September					
October					
November	680	10(24 days)	13	60	\$1,249.80
December					
TOTAL	10908		344	675	\$9,508.36

- Display

- i. Climate change
- ii. Library Service display
- iii. Biodiversity : Sustaining life on earth
- iv. World Book Donor Day
- v. World Day against Trafficking in Persons
- vi. National Library Week
- vii. Diwali
- viii. Christmas

3. Activities

- i. February – Valentine's Day Activity
- ii. May – School Holiday Activities

- Additional Information

- 
- i. US Embassy donated books on 5<sup>th</sup> May
  - ii. EU Day celebration on 8<sup>th</sup> May
  - iii. Fiji Teachers Registration Authority : approval given to visit 15 schools
  - iv. Marketing Officer (Damodar Event Cinemas) and the Chief Librarian judged the book reviews and awarded the prizes.
  - v. Planning August holiday programme
  - vi. Planning September Library week programme
  - vii. National Library Week

4. Staff

Maureen Shariff	-	Chief Librarian
Salote Vakatalai	-	Library Assistant, class I (Technical Services)
Nina Nakaora	-	Library Assistant, class I (Reader Services)
Alisi Whippy	-	Library Assistant, class II
Janelle Lauvili	-	Library Assistant, class II
Meredani Qasi	-	Library Assistant, class II
Joep Kete	-	Cleaner
Lusiana Cagilaba	-	Temporary Typist
Viliame Turaga	-	Driver

**19. Taxi and Commercial Vehicles**

The issuance of taxi 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 \$1,123,151.92 VEP

**20. Parking Meter**

There are 103 Parking Meter Machines, 803 gazette parking spaces, 10 zones in Suva City and all the Parking Machines are Solar and Battery Backup

Total revenue collected was \$798,645.73 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

<b>SUMMARY OF INSPECTION</b>			
<b>Types of premises inspected</b>	<b>Inspection</b>	<b>Re-Inspection</b>	<b>Total</b>
Dwelling Houses /Residential Flats & Units	3804	538	4342
Investigation of Complaints	877	2022	2899
Hotels, Private Hotel, Boarding Houses, homestay	115	64	179
Restaurants, Refreshment Bars	457	458	915
Restaurant grading	36	-	36
Pharmacies	2	-	2
Bake house	71	58	129
Supermarkets/food-shop survey for condemnation	126	62	188
Food shops, Food stores	397	72	469
Municipal Markets, Mini Markets	4	3	7
Butcher shops	49	30	79
Food shops with liquor/Liquor Bottle shop/Off license bottle shop with retail	40	10	50
Food Kitchen	5	3	8
Food Vehicles & Carts	33	9	42
Food Hawkers for License	76	14	90
Inspection of street traders for license	14	-	14
Laundries	13	6	19
Hairdressers & Chiropodists	128	129	257
Kindergartens & schools	10	7	17
Commercial Premises (Others/ Offices)	1494	135	1629
Nightclubs	36	47	83
Sanitary Drains and street drains	36	36	72
Vacant Lots/Sections	2381	797	3178
Application of new buildings or repairs & Inspection of Building Sites	1237	132	1369
Inspection of Building for Completion Certificates	342	53	395
Premises inspected for Business License	585	263	848
Inspection of Alleyways	348	7	355

Inspection of sewer pumps, manholes & sewer overflows	19	24	43
Inspection of Common Dumping Spots	9	6	15
Inspection of Parks	49	7	56
Factories & Workshops	163	82	245
Food processing factory	22	9	31
Private clubs	5	3	8
Kava Pounding	4	1	5
Kava Dealers/Saloon	11	1	12
Warehouse food storage and distribution	13	1	14
Religious buildings and hall	21	1	22
Inspection of cold storage	1	-	1
Theaters	1	-	1
<b>TOTAL</b>	<b>13,034</b>	<b>5090</b>	<b>18,124</b>

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

<b>Summary of Improvements</b>	<b>Ordered</b>	<b>Completed</b>
Repairing of Buildings	17	10
Repairing or cleansing or fly proofing of privies	1	1
Removal of Refuse (others)	247	242
Repairs or improvements to Hotels, Private Hotels, boarding Houses	27	31
Repairs or improvements to Restaurants and Refreshment Bars	192	189
Repairs or improvements to Supermarkets	18	16
Repairs or improvements to Food shops, Food Stores, Green Grocers	47	36
Repairs or improvements to Butcher shops	14	14
Repairs or improvements to Bake houses	29	26
Repairs or improvements to Food Kitchens	5	3
Repairs or improvements to Food Vehicles & Carts	6	4
Repairs or improvements to Food Processing Factories	7	4
Repairs or improvements to Swimming Pools	1	-
Repairs or improvements to Hairdressers & Chiropodists	48	51
Repairs or improvements to Schools & Kindergartens	1	-
Repairs or improvements to nightclubs/ Bars	14	17
Clearing of overgrowth of weeds & Long Grass	278	275
Abatement of nuisance from Food shop	1	1
Abatement of nuisance from mosquito breeding	49	36
Abatement of nuisance from animals	16	15
Abatement of nuisance from poultry	29	22
Abatement of nuisance from sewer overflow	103	74
Renewal or provision or use of proper garbage pans or lids	300	279
Abatement of nuisance from accumulation & burning of refuse	17	8
Cease mechanical works in residential area	1	1
Repairs or improvements to storm water drainage system	69	62
Repairs or improvements to waste water drainage system	107	101
Repairs or improvements to council drainage system	6	4
Repairs or improvements to septic tank drainage system	6	2

Abatement of nuisance from accumulation of refuse (referred to contractor for removal)	1	-
Abatement of nuisance from spray painting	1	1
Abatement of nuisance from waste oil discharge	7	3
Repair & improvement to liquor bottle shops	10	8
Cease illegal business operation	7	3
Improvements to Factories & Workshops	4	2
Abatement of nuisance from overflow of garbage from skid bins	5	5
Existing hairdresser operating without valid health permit	48	51
Existing Refreshment Bar without valid health license	1	-
Abatement of noise nuisance	2	2
Repair to water closet	8	4
Abatement of nuisance from overcrowding	2	2
Repairs to leaking water main	7	7
Provision of adequate wholesome water supply	-	1
<b>TOTAL</b>	<b>1759</b>	<b>1618</b>

**SPECIAL DUTIES:** Garbage Pan Survey Inspection - 73

**WRITTEN NOTICES SERVED**

Action taken for the Abatement of Insanitary condition detected

- a) Total number of written notices served
- Intimation - 210
  - Statutory - 449
  - Final Letters - 154
  - **Total - 813**
- b) No. of Litter Notices Served - 49

**TOTAL = 862**

**3. BUILDINGS**

- No of Application of New Buildings, Repairs and Inspection of Sites - 1369
- Inspection of Buildings for Completion Certificate - 395

**TOTAL = 1764**

**4. GENERAL COMPLAINTS**

- Total Complaints received and attended to - 877
- Total Complaints attended to and complied - 442 (50.4 %)

- Total Complaints attended to but pending - 435 (49.6 %)
- Referrals - 0

## 5. DOG CONTROL

An extensive dog trapping joint operation between SPCA & SCC was conducted for the year. A total of 783 dogs/cats were trapped.

## 6. PROSECUTIONS

### Litter Cases

OFFENCE	TOTAL NO. OF LITTER CASES	SPOT FINES PAID	COST
Abandon Litter in a public place	49	43	\$1720.00

## 7. CONDEMNATION OF FOOD

NO	ITEMS	WEIGHT	QUANTITIES
1.	Yoghurt Pulp (apricot yoghurt base)	1771 kg	77 cartons x 23 kg
2.	Yoghurt Pulp (strawberry yoghurt base)	1035 kg	45 cartons x 23 kg
3.	Rewa Ghee	836liters/836 kg	418 bottles x 2 liters
4.	Delux Black Cookies	57.6 kg	13 cartons x 4.43kg
5.	Éclair Sweets	52.22 kg	384 pkts x 136 g
6.	Jelly Beans	7.6 kg	19 cartons x 0.4kg
7.	Butter Scotch Candy	3.15 kg	14 cartons x 0.23kg
8.	Now Paste	200 pc	27 pkts/jar
9.	Union Candy	48.24 kg	201 pkts x 0.24kg
10.	Cola Blu	48.24 kg	201 pkts x 0.24kg
11.	White Hacks	8 kg	8 pkts x 1kg
12.	Dino Hit Pop	12 cartons	8 jars x 12 cartons
13.	Black Chinese Lolly	1kg	-
14.	Red Chinese Lolly	1kg	-
15.	Chilli Milli	18 boxes	24 pkts/box
16.	Collins Sweets	1.6 kg	10 pkts x 0.16kg
<b>TOTAL WEIGHT</b>		<b>approx. 3870.65 kg</b>	



**8. CLEAN UP CAMPAIGN SUMMARY**

WARDS	NUMBER OF HEAPS OF REFUSE			NUMBER OF TRUCK LOAD		
	2008	2009	2010	2008	2009	2010
SUVA WARD	588	228		85	18	
MUANIKAU WARD	607	546		82	27	
SAMABULA WARD	591	646		96	31	
TAMAVUA WARD	1087	771		113	34	
<b>Total</b>	<b>2,873</b>	<b>2,191</b>	<b>NO DATA</b>	<b>376</b>	<b>110</b>	<b>72</b>

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

INDICATORS	2013 JAN - DEC (Tons)	2014 JAN - DEC (Tons)	2015 JAN - DEC (Tons)
Household Garbage	13,386.29	17,285.18	18,008.76
Green Waste	5,989.94	5,283.91	5,330.38
Mixed Refuse & General Rubbish	4,391.59	3,159.26	3,401.41
<b>Total</b>	<b>23,767.82</b>	<b>25,728.35</b>	<b>26,740.55</b>

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

INDICATORS	2013 JAN - DEC (\$)	2014 JAN - DEC (\$)	2015 JAN - DEC (\$)
Household Garbage	336,531.17	434,549.71	452,741.01
Green Waste	150,586.95	132,837.65	134,004.92
Mixed Refuse & General Rubbish	110,404.51	79,423.88	85,511.43
<b>Total</b>	<b>\$597,522.63</b>	<b>\$646,811.24</b>	<b>\$672,257.36</b>

**10. SUMMARY OF GENERAL CLEANING UP AS CONTRACTED OUT**

INDICATORS	2013 (\$)	2014 (\$)	2015 (\$)
Grass Cutting Contract	667,759	667,759	719,804
Refuse Collection Contract	501,241	501,241	677,633
<b>Total</b>	<b>1,169,000</b>	<b>1,169,000</b>	<b>1,397,437</b>

NB. **Penalty Deduction for 2010 - \$20,396.88**

11. a) **SPECIAL PREMISES WITH HEALTH PERMITS BUT WITHOUT LIQUOR LICENSES - 2015**

NO	PREMISES TYPE	NUMBER
1.	Restaurant & Refreshment Bars	34
2.	Hairdressing & Chiropodist	6
3.	Bake Houses	5
4.	Butcher Shop	6
5.	Food Kitchen	16
6.	Food Processing Factories	7
7.	Fish Processing Factories	5
8.	Hotels, Private Hotels, Motels & Boarding Houses	9
	<b>TOTAL</b>	<b>88</b>

b) **SPECIAL PREMISES WITH HEALTH PERMITS & LIQUOR LICENSES - 2015**

#	SPECIAL PREMISES	NUMBER
1	Restaurant & Refreshment Bars	53
2	Hotels, Private Hotels, Motels & Boarding Houses	7
3	Liquor Bars	2
4	Nightclub	19
5	Private Clubs	2
	<b>TOTAL</b>	<b>83</b>

12. **REVENUE 2015**

a) **Revenue from emptying septic tanks/gully emptier services**

❖ Within the City/Outside City

**Total – \$28,123.52**

b) **Revenue from Public Convenience**

❖ Suva Municipal Market/ Ratu Sukuna Park

**Total - \$246,355.13**

c) Comparison of Revenue during the Period 2013 - 2015

REVENUE SOURCE	2013 (\$) (Vat Exc)	2014 (\$) (Vat Exc)	2015 (\$) (Vat Exc)
Gully Emptier Services • Within & Outside of City	\$28,823.11	\$39,088.40	\$28,123.52
Public Convenience • Suva Market • Ratu Sukuna Park • Terry Walk • Foreshore • My Picnic Park • Handicraft	\$85,622.32 \$14,277.67 \$20,497.84 \$5,564.25 \$6,596.94	\$141,513.78 \$13,506.47 \$40,303.44 \$6,567.92 \$15,775.75 \$20,566.85	\$139,650.70 \$10,110.16 \$48,579.65 \$9,384.03 \$14,123.90 \$24,506.69
<b>Total</b>	<b>\$161,382.13</b>	<b>\$277,322.61</b>	<b>\$274,478.65</b>

13. HEALTH EDUCATION UNIT: 2015.1. Public Awareness Programs• Health Meetings

Health Educator carried out meetings to promote Health related activities. The following meetings were carried out in 2015:

Month	Targeted Group	Discussion
Jan	Cunningham Stage 2 area, Muslim League Settlement, Lovoni Settlement, Tamavua South Sector, Nauluvatu Settlement	Anti-mosquito awareness program & clean-up campaign
	Tamavua Village Elders	Cleaning of the roadside drains that runs through the village and the outstanding garbage fees owed to Council from 2009
February	WHO & SCC	Provision of smoking zones. Extension of the foreshore walkway & fitness station. Provision of separate cycling track/path along the walkways. Capacity buildings for SCC officers involved through training
	Raiwaqa Methodist Church Men's Fellowship	Clearing of member's rate arrears. Green waste & garbage collection schedule. Maintenance of Browning St open space/park
	SCC & other Councils	Final National 3R Policy Consultation
March	Wailea Settlement	Improving on the settler's basic sanitation, waste disposal methods and water supply under this project.
	DAV College teachers	3R Awareness program in schools and using of Home compost bin
April	JCC Meeting	JICA & JPRISM Expert, DOE & other Municipal

		Councils
	Green Waste -Animal Feeding	SCC ,Nausori Town Council & Koronivia Research Centre
May	SCC & Mrs Lauren Jagger	5KM Dash – Petero Cioniceva Foundation
	SCC & SPC representative	Waste minimization program at SPC
July	13 <sup>th</sup> JPRISM Meeting	Updates on Solid Waste Management Activities
August	Nanuku Community	climate change, women's rights, basic sanitation & hygiene and waste minimization measures
	Prisons Department	3R Awareness
	Yatu Lau Arcade	Waste Minimization
Sept	Komave Informal Settlements	Proper Waste Disposal
	Nanuku Settlement	Proper Waste Disposal
	Nanuku Women's Group	Home Composting
	JPRISM Counterparts	Suva City Market Waste Separation and Composting Project and activities
Oct	WHO & SCC	Safe Community for Violence & Injury Prevention in the Pacific
Nov	nineteen (19) informal settlements and two (2) major housing estates in Suva City. So far we have covered six (5) informal settlements namely Nanuku, Wailea, Veidogo,Muanivatu, part of Jittu Estate and one (1) housing estate at Viria Road, Vatuwaqa	Leptospirosis, Typhoid & Dengue (LTD) Awareness and Clean Up Program
	Bagasau Community	Green Village Project
Dec	Nanuku Settlement, Wailea Settlement, Viria Housing Estate, Veidogo Settlement, Jittu Estate Settlement, Wailea (Raiwaqa) Settlement, Villa Maria Settlement, Muslim League (Rt MaraRd) Settlement, Cunningham (Rara) Settlement, Cunningham (Stage 1) Settlement, Lovoni Settlement, Tamavua I Wai Settlement, Komave Settlement, Nabuni (Lower Ragg) Settlement,	Leptospirosis, Typhoid & Dengue (LTD) Awareness and Clean Up Program
	JCC Meeting	JICA & JPRISM Expert ,DOE & other Municipal Councils

## b) Health Awareness Programs:

Health Educator carried out awareness through media to promote Health Related Activities.

Month	Topic Promoted	Mode of awareness
Jan	Litter Control & proper waste disposal & collection practices	House to House visits & mega phone
	Wainivula Sewer Line Discharge awareness	Mega Phone and warning Signboards
Feb	Litter awareness on CBD areas & proper green waste & garbage collection & disposal	House to house and shop to shop awareness
March	Litter Control & proper waste disposal & collection practices	
April	Food Safety & Litter Awareness program	Stall to stall
May	Awareness on Clean School Program 7 primary schools	Awareness & presentation to teachers during Professional Development sessions.
	Clean Safe and Healthy Suva City	Media Broadcasting
	Home & Backyard Composting	Awareness & presentation
	Comprehensive Health Expo	Exhibition and display
	Solid Waste Management	Presentation on the Rewa Provincial Council Meeting
June	Environmental Week Celebration	3R Awareness & Exhibition
July	Awareness on Clean School Program 13 primary schools	Awareness & presentation to teachers during Professional Development sessions
August	Awareness on Clean School Program 4 primary schools	Awareness & presentation to teachers during Professional Development sessions
	Awareness & information booth	3R Awareness & Exhibition
Sept	Awareness on Clean School Program 4 primary schools	Awareness & presentation to teachers during Professional Development sessions
	National Clean-up campaign	Public awareness & exhibition
Oct	Public Litter awareness	Presentation to the Fish Vendors
Nov	Suva Harbour Litter awareness	Mega Phone
	Smoking Free Zones	Media –Radio Talk Back show
Dec	Leptospirosis, typhoid & dengue (ltd) awareness	House to house awareness

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

NO.	Location	Month	Total no. of Schedule Distributed
1.	Marou Road, Vudi Place, Moli Place Kavika Place, Vuivui Place, Mariko Street, Reki Street, Varani St, Barker Place, Edinburgh Drive, City line Buses Office, Central Transport Office), Kasavu Rd & Part of Nauluvatu Settlement	Jan	160
2.	Renwick Rd, Waimanu Road, Raojibhai Patel Street, Toorak Road, Marks Street, Rodwell Road, Yatu Lau Arcade Lakeba Street (Fiji Muslim League Complex), Nina Street, Usher Street, Robertson Road, Cumming Street and Stewart Street	Feb	270
3.	Renwick Road, Cumming Street, Scott Street, Ushers Street, Harbour Centre (own skip Bin); MHCC (own skip Bin); Honson Building; BSP Central Street Building; Tappoo’s City Building (own skip bin);	March	141

	Downtown Boulevard Building (own skip bin); Victoria Parade, Pier Street, Ellery Street, Grieg Street, QBE Arcade (own skip bin); Vanua Arcade (own skip bin); FNPF Plaza-(own skip bin); Thomson Street and Pratt Street, Lovoni Settlement and Totoya Street.		
4.	Bhindi Residential Settlement & Biau Drive	July	50
5.	Tabua Street & Biau Drive in Cunningham, Panapasa Rd & Hunts Place in Namadi Heights, Aidney Place, Komave Street and Wailea Settlement.	August	158
6.	Nanuku Settlement, Komave Settlement	Sept	49
7.	Shalimar St, Jittu Estate Squatter Settlement (Falvey Road End) and Tower Street.	Oct	35
8.	High Street in Toorak	Nov	22
		<b>TOTAL</b>	<b>885</b>

c) **Community Clean Up Campaign:**

Various volunteer groups and companies took time to carry out clean-up activities around Suva to promote a Cleaner and Beautiful Suva. The following groups carried out Clean-up activities in 2015.

a) Ministry of Health –Cunningham Residents

b) Fiji Correctional Services

c) Peoples Community Network

d) Fiji National Provident Fund

e) National Archives

f) FSM Embassy

g) Suva Revival Fellowship Youth

h) IUCN

i) LDS Church

j) European Union

k) GIZ

l) Secretariat of the Pacific Community

m) Forum Secretariat

n) DHL

o) Nabua East Youth

p) Ministry of Lands

q) Carpenters Fiji Ltd

r) Gospel Primary School

s) International Secondary School

t) Fiji Revenue & Customs Authority

u) Veiuto Primary School

v) Nativi Kindergarten

w) Nanuku Informal Settlements

x) Wailea Informal Settlements

y) Viria Housing Community

- 
- z) Veidogo Community
  - aa) Muaniatu Settlements
  - bb) Jitu Estate –Lagilagi Settlements
  - cc) Muslim League Community
  - dd) Cunningham Rara Settlements
  - ee) Lovoni Settlements
  - ff) Komave Settlements
  - gg) Nabua Settlements
  - hh) Padam Lala Settlements

**d) Special Premises Awareness Programs:**

Conducted Face-to-Face Safety Awareness Sessions for the following Food Outlets -

1. Jackson's Takeaway- Victoria Pde
2. Vineyard Palace- Victorai Pde
3. East Court Restaurant- Victorai Parade
4. Alilong Restaurant- Victoria Pde
5. Hare Krishna Restaurant- FNPF Plaza Victoria Pde
6. Chez Wendy- FNPF Plaza Victoria Pde
7. Wonder Wok Takeaway- FNPF Plaza Victoria Pde
8. Hot & Spicy- FNPF Plaza Victoria Pde
9. Peking Restaurant- Victoria Pde
10. Bayview Restaurant- Gordon Street
11. Café Victoria takeaways-Gordon Street
12. Singh's Curry House- Gordon Street
13. Palm Court Bistro- QI Arcade
14. Foccacia- Vanua Hse
15. Union Plaza- Thompson Street
16. Simon Café- Thompson Street
17. Lee Lee Café- Thompson Street
18. Zong Wah Restaurant- Thompson Street
19. Steven's Fastfood- Thompson Street

**e) Promoting Healthy Living Through Exercise**

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

## f) 3R Activities

### (i) Market Waste Separation & Composting Project

The market waste separation and composting project was the continuing program designed by JICA Volunteer Yao- san in 2008 as a pilot project. In 2014 Suva City Council realized that there is a way to reduce market waste to the landfill through composting. The Suva City Council approached the Japanese Embassy and they agreed to construct a new composting shed for SCC.

Table 1: Shows the amount of waste collected from the market and its use.

Month	Green Feed (Kg)	Compost (kg)	Total (Kg)
January	9,847.4	3,471.4	13,318.8
February	14,645.4	1,190	15,835.4
March	13,655	1,691	15,346
April	12,616.9	1,758.7	14,375.6
May	15940.2	1264.4	17204.6
June	18013.6	1952.7	19966.3
July	28042.0	1884	29926.0
August	23598.9	2934.9	26533.8
September	26,268.11	2,504.29	28,772.4
October	25118.80	2850	27968.8
November	18445.7	1064.3	19510
December	18,681.8	1620.4	20309.4
<b>Total</b>	<b>224,873.81</b>	<b>24,186.09</b>	<b>249,059.9</b>

Note: Green Feed is feed for pigs. Compost is making of compost

Table 2; Shows the amount of compost produced for the year.



MONTH	TOTAL # OF BAGS (5kg/bag)	TOTAL WEIGHT (KG)	TOTAL REVENUE
JANUARY	60	300	150.00
FEBRUARY	63	315	157.50
MARCH	109	545	272.50
APRIL	102	510	255.00
MAY	50	250	125.00
JUNE	89	445	222.50
JULY	67	335	167.50
AUGUST	113	565	282.50
SEPTEMBER	50	250	125.00
OCTOBER	125	625	312.50
NOVEMBER	125	625	312.50
DECEMBER	67	335	167.50
<b>TOTAL</b>	<b>1020</b>	<b>5100</b>	<b>\$ 2,550.00</b>

### (ii) Clean School Program

This year's (2015) Clean School Program achieved a success rate of 59% on the “**Aim of Zero Burning in Schools**”. The ability of the HEU team to increase the number achieving the common aim of “Zero Burning” in schools from (two) 2 in 2014 to sixteen (16) in 2015 gives an indication how this can be attained through proper consultation and support.

The awards ceremony for the 2015 Clean School Program was carried out on Thursday 05/11/15 at the Civic Auditorium. All the 27 participating primary schools this year were invited to be part of the event together with the Ministry of Education, Department of Environment and the Bank of the South Pacific (BSP). BSP was again the sponsor for this year's CSP. Awards were given in 3 categories with the overall winner of CSP 2015 as tabled below:

	<b>Division 1</b> <i>Environment Awareness Raising</i>	<b>Division 2</b> <i>Team Effort By Teachers</i>	<b>Division 3</b> <i>Waste Minimization Initiatives</i>	<b>Overall Winner</b>
<b>1<sup>st</sup></b>	Nehru Primary	Nehru Primary	Nehru Primary	Nehru Primary School
<b>2<sup>nd</sup></b>	Dudley Intermediate	Yat Sen Primary	Dudley Intermediate	Deenbhandhu Primary School
<b>3<sup>rd</sup></b>	Deenbhandhu Primary	Arya Samaj Primary	Gospel Primary	Arya Samaj Primary School

### (iii) Promotion of Compost bins

The compost bins were promoted to Suva residents only to reduce organic waste taken to Naboro and to recycle organic waste produced at home to manure.

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Table 3: shows the number of compost bin sold or given as promotion.

Month	Total sold	Amount received \$	Promotional
January	19	570	-
February	7	210	-
March	13	390	1
April	11	330	-
May	11	330	-
June	23	690	-
July	27	810	-
August	14	420	4
September	31	930	24
October	20	600	-
November	16	480	1
December	10	300	-
<b>Total</b>	<b>202</b>	<b>\$ 6,060.00</b>	<b>30</b>

Monitoring of Compost Bin continued for the year. Total number of bin monitored – 90

**g) Recycling Centre**

**(i) SPC Recycling Centre**

Recyclable bins were also installed at all SPC offices in Suva namely, Lotus Building Nabua, SPC headquarters at Luke Street and SPC workshop at Mead Road. They show up interest to take part in 3R activity that Council has already done. The Bins are label as Blue for PET Bottles Only, Green for Cans Only and Yellow for Paper Only.

**(ii) Apartments Recycling Centre**

Recycle Bins were also placed at Victoria Apartment as the landlord also shown interest in the 3R Concept activities that the Council is currently promoting.

**(iii) Recyclables Drop-Off Centre**

Recyclable bins were installed at Suva Picnic Park and Albert Park. Bins were classified as Blue for PET Bottles Only, Green for Cans Only and Yellow for Snack Wrappers Only. Waste segregation messages were pasted on the signboard for Public Awareness.

Month	Cans (kg)	Pet bottles (kg)	Papers (kg)	Cartoons
January			282	
February	1.3	32	248.80	13.2
March		7.1	287	
May			257	
July		269.5	153	61
August			150	
Sept			188	
Oct			1351	
<b>Total</b>	<b>1.3</b>	<b>308.6</b>	<b>2916.8</b>	<b>74.2</b>

#### h) Training on SWM

Month	Training Program	Participants
Jan – Sept	Eco Bags & Patch work	Prisons women's department ,MARKET Vendors ,Banaban women's group 7 Catholic Women's Group
March	New Shredding Machine	Compost Technicians and the Parks & Garden workers
June	Market Waste separation & composting	Other Councils & Rural Local Authorities
	Litter Prevention Refresher Course	LPO of SCC

#### 9) Visitors at Compost Site

Month	Name of group	Purpose of visit
March	Japanese Embassy	Progress work at the Compost site
	JICA Volunteer –Lautoka City Council	Compost site & Eco-bag making
April	PNG Delegates	Waste Separation Program
August	Gospel Kindergarten	Composting

#### i) Eco Bag

The Unit has design a new Eco bags design for the ladies to sewn and sold with their eco-bags.

<b><u>SALE OF Eco Bags Label</u></b>	<b>Promotional Giveaway</b>	<b>Amount (0.55 cents per label)</b>
Total No. Sold		
<b>368</b>	<b>50</b>	<b>\$ 202.40</b>

**j) Distribution of Car Litter Bags**

The HEU distributed a total of 2800 car litter bags to all SCC Departments earmarked for their Council vehicles, rate payers & customers and staff. This is part of the nationwide campaign to curb littering on the road by vehicle driver and passengers alike

**14. GARBAGE FEES**

New garbage fees collected for the year as follows:

**Fees Received:**

- From garbage fees Code 60600: \$2500.00 VEP
- From garbage fees Code 60061 : \$343,040.68VEP
- Under ratepayer assessment : \$251,289.89 VEP
- **TOTAL GARBAGE FEES TO-DATE : \$596,830.57**

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 Councils loan repayments

## Information Technology Section

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

### 1. Staffing

Finance Department has approximately 31 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    | .. | .. | .. | \$15,163,918.81 (VIP)        |
| • Arrears of Rates | .. | .. | .. | \$ 3,017,329.43 (VIP)        |
| • <b>Total</b>     | .. | .. | .. | <b>\$18,181,248.24 (VIP)</b> |

### 4. Highlights

- In Ordinary meeting held on 26<sup>th</sup> February 2015, the Council was informed that fourteen (14) debtors were identified to be treated as bad debts with the total sum of two hundred and twenty three thousand, seven hundred and eight dollars and forty eight cents (\$223,708.48) to be

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written off from the Councils book. This request was sent to Ministry of Local Government for final approval before any adjustments were to be passed.

- In Ordinary meeting held on 31<sup>st</sup> March 2015, the Council was informed by the Acting Chief Executive Officer that for Maintenance contractors' payments – Council were not to hold 10% retention. Instead it was recommended that 50% interim payment to be paid on 15<sup>th</sup> of every month, subject to satisfactory performance for week one (1) and two (2). Therefore 50% final payment to be processed on the 30<sup>th</sup> of every month. This was to be released only upon completion of all works due for the month and where works were not satisfactorily completed, penalty deductions would apply.
- In Ordinary meeting held on 30<sup>th</sup> September 2015 the Director Finance informed the members about the Fringe Benefit Tax on Free Parking of Employees private vehicles on paid Suva City Council Car Parks. Free parking was regarded as a non-cash benefit and attracted fringe benefit tax, which the employer had to pay every quarterly to Inland Revenue Department. This amount was then levied at rate of 20% to arrive at the fringe benefit tax amount. It was recommended that effective from 1<sup>st</sup> October 2015. All Suva City Council employees should pay the normal parking fees at the Suva foreshore or any other Suva City Council paid car parks for parking their private vehicles.
- In Ordinary meeting held on 29<sup>th</sup> October 2015, the Council agreed for a contract with Vodafone Fiji for the supply of mobile phone services for the periods of 24 months.
- In Ordinary meeting held on 18<sup>th</sup> December 2015 the System Analyst informed the members that the Suva City Council website was ready for launching.

## 5. General

The Draft Financial Statements for the year ended 31 December 2015 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 2015, 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 31<sup>st</sup> DECEMBER, 2015**





# OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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File: 1378

18 May 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 2015

Audited financial statements for Suva City Council for the year ended 31 December 2015 together with my audit report on them are enclosed.

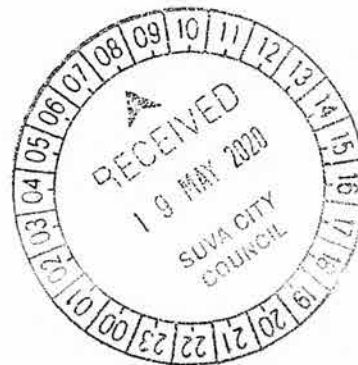
Particulars of errors and omissions arising from the audit have been forwarded to Management for necessary action.

Yours sincerely

Ajay Nand  
**AUDITOR GENERAL**

cc The Acting Chief Executive Officer

Encl.



SUVA CITY COUNCIL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015

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**SUVA CITY COUNCIL  
COUNCIL'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**COUNCIL REPORT**

The Council herewith submit the statement of financial position of Suva City Council as at 31 December 2015, 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

**Key Management Staff**

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

Acting Chief Executive Officer

Mr. Chandu K Umaria (from 16/03/2011 till 30/4/12)

Mr. Bijay Chand (from 1/05/12 to 31/7/19), Mr Azam Khan as Acting Chief Executive Officer from 1/10/19 till to date

Mr. Bijay Chand

Mr Naresh Narayan ( from 1/03/16 till date)

Mrs. Kaliti Mate appointed as Acting (till 19/08/2012)

Mr. Asaeli Tokalau appointed as Director (from 20/08/12 till date)

Director Health Services  
Acting Director Health Services  
Director Administration & Operations

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>2015</u>	<u>2014</u>
Operating surplus	1,478,776	5,202,911

**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 financial statements misleading.

SUVA CITY COUNCIL  
COUNCIL'S REPORT (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2015

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**Basis of Accounting**

The Council believes that 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 believes 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 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 is 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 12<sup>th</sup> day of May 2020.



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Mr Azam Khan  
Acting Chief Executive Officer

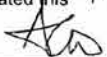
**SUVA CITY COUNCIL  
STATEMENT BY COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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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 2015;
- (b) the accompanying statement of movement in funds is drawn up so as to give a true and fair view of the movement in the Council's funds for the year ended 31 December 2015;
- (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 2015;
- (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 2015;
- (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 12<sup>th</sup> day of May 2020.  


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Mr Azam Khan  
Acting Chief Executive Officer

# OFFICE OF THE AUDITOR GENERAL

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Website: <http://www.oag.gov.fj>



## 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 2015, 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 2015, 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 \$1,584,950 within the caption balance 'Fee charges – Stalls, Building Permits, carrier stands, garbage disposal and others' totaling \$4,366,914 in the Statement of Profit or loss and other comprehensive income for the year ended 31 December 2015. The Council also recorded parking meter revenue of \$789,596 within the caption balance of 'parking meter collections' 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 \$839,697 at 31 December 2015. 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 2015.
- 3) The Council had an inventory balance of \$169,695 recorded as at 31 December 2015. 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 2015. 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 Accountants' *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 Matters**

- 1) The Council did not provide a risk management policy framework for audit review.
- 2) The Council adopted a fund accounting system as a considerable part of annual revenue balance recorded in the general ledger that are categorised as general rate fund, loan rate fund and street light fund. During 2015, the general fund has continued to incur operating losses of \$8,924,028 compared to \$5,168,030 during 2014. Whilst street light fund and loan rate fund have been incurring surpluses, therefore it can be inferred that losses from the general rate fund are financed from those two fund accounts which are in surplus. The Council maintained that it was not a transfer of funds to general funds from loan and parking meter accounts and do not require approval of the Minister.
- 3) Total Cash at Bank totaled \$23,349,264 includes a bank account maintained for refundable deposit account totaling \$798,162 as at 31 December 2015. Refundable deposits totaling \$2,178,224 which is disclosed as part of total trade and other payable of \$8,938,891 as shown in Note 18 are not supported by the cash at bank maintained for the refundable deposit purposes for the year ended 31 December 2015.

#### **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  
18 May 2020

**SUVA CITY COUNCIL**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	2015 \$	2014 \$
<b>Income</b>			
Rates Revenue	6	17,015,026	17,219,334
Business license fees		1,967,986	1,837,194
Fees, charges and rent	7	7,555,558	7,243,648
Amortisation of capital grant		38,468	46,443
Other Income	8	285,157	333,986
		<u>26,862,195</u>	<u>26,680,605</u>
<b>Expenses</b>			
Administrative and operating costs	9	(6,299,537)	(4,058,808)
Other expenses	10	(12,701,766)	(11,449,926)
Rate payer services	11	(3,376,993)	(2,449,653)
Street light operating costs		-	(19,189)
User maintenance costs	12	(2,944,410)	(3,406,742)
		<u>(25,322,706)</u>	<u>(21,384,318)</u>
Finance income		198,291	229,489
Finance cost		(259,004)	(322,865)
<b>Operating surplus for the year</b>		<u>1,478,776</u>	<u>5,202,911</u>
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<u>1,478,776</u>	<u>5,202,911</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 2015**

**COUNCIL MUNICIPAL FUNDS**

	<b>General Rate Fund</b>	<b>Loan Rate Fund</b>	<b>Street Light Fund</b>	<b>Total Council Municipal Funds</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance as at 1 January 2014	(44,788,035)	74,416,332	9,659,833	39,288,131
(Deficit)/surplus for the year	(5,168,030)	7,862,344	2,508,598	5,202,912
Balance as at 31 December 2014	(49,956,065)	82,278,676	12,168,431	44,491,043
(Deficit)/surplus for the year	(8,924,028)	7,885,118	2,517,686	1,478,776
Balance as at 31 December 2015	<u>(58,880,093)</u>	<u>90,163,794</u>	<u>14,686,117</u>	<u>45,969,819</u>

*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 2015

COUNCIL TRUST FUNDS

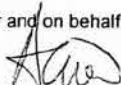
	Parking Meter Fund	Car Park Fund	Tugi Fund	Total Trust Funds
	\$	\$	\$	\$
Balance as at 1 January 2014	3,032,064	581,153	63,603	3,676,820
Deficit for the year (Note 13)	(48,898)	-	-	(48,898)
Balance as at 31 December 2014	2,983,166	581,153	63,603	3,627,922
Surplus for the year (Note 13)	80,782	-	-	80,782
Balance as at 31 December 2015	3,063,948	581,153	63,603	3,708,704

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 2015**

	Notes	2015 \$	2014 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	14	23,349,264	15,777,674
Inventories	16	169,695	569,867
Trade and other receivables	17	7,197,471	11,998,104
Loan receivable	24	45,620	44,293
<b>Total current assets</b>		<b>30,762,050</b>	<b>28,389,938</b>
<b>Non-current assets</b>			
Property, plant and equipment	21	23,629,188	16,721,332
Investment properties	22	13,613,880	12,545,749
Intangible assets	23	35,285	44,288
Loan receivable	24	5,100,333	5,145,955
<b>Total non-current assets</b>		<b>42,378,686</b>	<b>34,457,324</b>
<b>TOTAL ASSETS</b>		<b>73,140,736</b>	<b>62,847,262</b>
<b>FUNDS AND LIABILITIES</b>			
<b>Council Municipal Funds</b>			
Accumulated surplus	Page 9	45,969,819	44,491,042
<b>Council Trust Funds</b>			
Parking meter fund	Page 10	3,063,948	2,983,166
Car park fund	Page 10	581,153	581,153
Tugi fund	Page 10	63,603	63,603
<b>Total funds</b>		<b>49,678,523</b>	<b>48,118,964</b>
<b>Current liabilities</b>			
Trade and other payables	18	8,938,891	7,881,602
Employee benefits	19	1,319,671	1,161,124
Interest bearing borrowings	20	1,157,575	1,146,220
<b>Total current liabilities</b>		<b>11,416,137</b>	<b>10,188,946</b>
<b>Non-current liabilities</b>			
Interest bearing borrowings	20	3,152,986	4,310,561
Deferred grant income		8,695,652	-
Capital grant in aid	25	197,438	228,790
<b>Total non-current liabilities</b>		<b>12,046,076</b>	<b>4,539,351</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>73,140,736</b>	<b>62,847,262</b>

For and on behalf of the Council.



Acting Chief Executive Officer  
Mr Azam Khan

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

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015

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**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 2015 were authorised for issue by the Acting Chief Executive Officer on 12th May, 2020

**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 2015 or later periods. 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:

**SUVA CITY COUNCIL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

	Note	2015 \$	2014 \$
<b>COUNCIL MUNICIPAL FUNDS</b>			
<b>Cash flows from operating activities</b>			
Receipts from customers		28,177,425	24,543,532
Payment to suppliers and employees		(18,854,942)	(22,215,750)
<b>Cash generated from operating activities</b>		9,322,483	2,327,782
Interest paid		(259,004)	(322,861)
Interest received		42,584	76,652
<b>Net cash inflows from operating activities</b>		9,106,063	2,081,573
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(9,364,688)	(3,211,508)
Proceeds from loan receivables		200,000	3,179,785
<b>Net cash outflow from investing activities</b>		(9,164,688)	(31,723)
<b>Cash flows from financing activities</b>			
Proceeds from borrowings		8,695,652	-
Repayments of borrowings		(1,146,220)	(1,083,774)
<b>Net cash flows used in financing activities</b>		7,549,432	(1,083,774)
<b>Net increase in cash and cash equivalents from Council municipal funds</b>		7,490,807	966,076
<b>TRUST FUNDS</b>			
<b>Cash flows from operating activities</b>			
Receipts			
Parking meter collection		789,596	539,560
Payments			
Payments to employees and suppliers - parking meter		(708,814)	(588,451)
<b>Net increase/(decrease) in cash and cash equivalents from Council Trust Fund</b>		80,782	(48,891)
<b>Total net increase in cash and cash equivalents</b>		7,571,589	917,185
Cash and cash equivalents at the beginning of the financial year		15,777,674	14,860,492
Cash and cash equivalents at the end of the financial year	14	23,349,264	15,777,677

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



SUYA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2015

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

Assumptions and estimation uncertainty - continued

(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.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2015

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 direct (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.

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2015

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.

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 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 reviewed at least at each financial year end. Changes in the expected useful life or expected pattern of consumption of future economic benefits embodied in the asset is accounted for 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.

**Tugi fund**

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

**Lami rehabilitation fund**

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

**i) Provisions**

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

**j) Employee benefits**

Provisions for employee benefits are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

*Wages and salaries, annual leave and sick leave*

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

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

**j) Employee benefits - continued**

*Provision for long service leave*

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

*Defined contribution plans*

Contributions to Fiji National Provident Fund are expensed when incurred.

**k) Leased assets**

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date of whether the 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.

**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 2015

	2015 \$	2014 \$
<b>6. RATES REVENUE</b>		
General Rates	16,844,075	16,932,182
Less: discount	(1,462,274)	(1,442,494)
Interest on overdue Rates	1,633,225	1,729,646
	<u>17,015,026.29</u>	<u>17,219,334</u>
<b>7. FEES, CHARGES AND RENT</b>		
Fees charges - stalls, building permit, carrier stands, garbage disposal and others	4,366,914	4,038,327
Hire charges - Civic Centre and parks	121,678	188,480
Rental Revenue - properties, bus station, carpark, minimarkets and others	3,066,966	3,016,841
	<u>7,555,558</u>	<u>7,243,648</u>
<b>8. OTHER INCOME</b>		
Fees - gully emptier	30,430	41,637
Outside chargeable jobs (net of (expense)/income)	(5,235)	(5,779)
Refund - Training and Productivity Authority of Fiji	35,731	40,229
Miscellaneous income	224,231	257,898
	<u>285,157</u>	<u>333,986</u>
<b>9. ADMINISTRATIVE AND OPERATING COSTS</b>		
Auditors remuneration	15,217	15,217
Bad debts written off	1,073,448	234,801
Cleaning materials	290,948	279,731
Doubtful debts expense	2,911,471	2,333,914
Fiji Visitors Bureau Levy	59,593	72,094
Lease charges	72,255	69,555
Legal expenses	38,570	85,403
Printing and stationery	149,418	54,216
Repairs and maintenance	350	566
Security charges	486,416	417,619
Utilities bills	492,120	481,872
Other operating costs	709,731	13,820
	<u>6,299,537</u>	<u>4,058,808</u>
<b>10. OTHER EXPENSES</b>		
Wages and salaries	9,832,759	8,822,091
Superannuation	993,852	837,545
Other personnel costs	477,449	504,897
Depreciation expense (property, plant and equipment and investment properties)	1,388,701	1,280,534
Amortisation expense	9,005	4,859
	<u>12,701,766</u>	<u>11,449,926</u>
<b>No of employees as at year end:</b>	<u>495</u>	<u>485</u>
<b>11. RATE PAYER SERVICES</b>		
Dumping fees	718,016	668,755
Refuse collection	1,260,161	555,018
Cartage cost - green waste	136,680	108,662
Grass cutting	1,052,444	897,983
Maintenance of drains	194,152	198,574
Other services	15,541	20,660
	<u>3,376,993</u>	<u>2,449,653</u>



SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015	2014
	\$	\$
<b>12. USER MAINTENANCE COSTS</b>		
Vehicle expenses	918,982	982,217
Manufacture premix/asphalt	-	-
Tools and materials	80,483	101,685
Hire - skip bins	230,118	256,320
Insurance and other liability	286,127	433,558
Repair and maintenance charges	692,763	923,340
Uniform and protective clothings	112,187	106,240
Phone charges	178,434	185,053
Internet charges	36,833	46,157
Computer, parking meter and other licences	34,087	44,364
Other costs	374,396	327,807
	<u>2,944,410</u>	<u>3,406,742</u>
<b>13. SURPLUS FOR TRUST FUNDS</b>		
Surplus for the year has been determined after:	\$	\$
<b>Parking meter fund</b>		
<u>Total Revenue</u>	<u>789,596</u>	<u>539,560</u>
<u>Total Expenditure</u>		
Salaries and wages	424,480	335,342
Doubtful Debts - Provision	101,095	55,320
Bad Debts - Provision	1,190	(930)
Management expenses	73,427	77,262
Legal expenses	28,567	24,708
Repairs and maintenance	58,031	80,869
Stationery and postage	22,025	15,887
Total expenditure	<u>708,814</u>	<u>588,458</u>
<b>Net (surplus)/deficit for the year</b>	<u>80,782</u>	<u>(48,898)</u>
<b>14. CASH AND CASH EQUIVALENTS</b>	\$	\$
Cash at bank	18,553,177	12,243,939
Cash at bank- Trust funds	4,792,314	3,529,963
Cash on hand	3,773	3,773
<b>Total cash at banks and on hand</b>	<u>23,349,264</u>	<u>15,777,674</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.		
<b>15. HELD-TO-MATURITY INVESTMENTS</b>	\$	\$
Merchant Finance	<u>-</u>	<u>-</u>

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015 \$	2014 \$
<b>16. INVENTORIES</b>		
General stores inventory	76,447	232,866
Stationery stock	31,465	26,938
Motor parts	34,146	287,630
Fuel stock	43,289	38,085
Less: provision for obsolescence	(15,651)	(15,651)
<b>Total Inventories</b>	<b>169,695</b>	<b>569,867</b>

	\$	\$
<b>17. TRADE AND OTHER RECEIVABLES</b>		
Rates receivables	17,341,508	16,885,708
Less: provision for doubtful debts	(12,015,879)	(9,700,952)
	5,325,629	7,184,756
Other debtors	4,130,466	5,892,401
Less: provision for doubtful debts	(3,358,598)	(2,660,984)
	771,868	3,231,417
Accrued revenue	99,497	93,746
Prepayments	39,772	30,029
Interest accrued on term deposit and loan	67,250	67,829
Refundable deposit	53,757	53,364
Value added tax payable/(receivable)	839,697	1,336,962
<b>Total Receivables</b>	<b>7,197,471</b>	<b>11,998,104</b>

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 \$849,199 (2014: \$750,570) 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 2015, trade receivables at a nominal value of \$15,374,476 (2014: \$12,361,936) were fully impaired and provided for.

	\$	\$
<b>18. TRADE AND OTHER PAYABLES</b>		
Trade payables	572,423	213,836
Accruals	1,784,144	978,308
Provision for value added tax	2,750,937	2,888,590
Other Payables	1,633,147	1,703,678
Tenders	220,114	198,849
Library	12,632	11,113
Performance bond	554,982	536,307
Hall hire	152,444	145,614
Tenancy	107,066	107,066
Building	1,130,986	1,078,785
Others	20,016	19,456
	<b>8,938,891</b>	<b>7,881,602</b>

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015	2014
	\$	\$
<b>19 EMPLOYEE BENEFITS</b>		
At 1 January	1,161,124	1,081,679
Movement, net	158,547	79,445
At 31 December	1,319,671	1,161,124
Disclosed as:		
Current	1,319,671	1,161,124
Non-current	-	-
<b>Total provisions</b>	<b>1,319,671</b>	<b>1,161,124</b>
<b>20 INTEREST BEARING BORROWINGS</b>		
	\$	\$
<b>Current</b>		
Fiji National Provident Fund	676,044	632,168
Westpac Banking Corporation	481,530	514,051
Total current (a)	1,157,575	1,146,220
<b>Non-current</b>		
Fiji National Provident Fund	354,784	1,030,829
Westpac Banking Corporation	2,798,202	3,279,732
Total non-current (b)	3,152,986	4,310,561
<b>TOTAL</b>	<b>4,310,561</b>	<b>5,456,781</b>

Terms and repayments schedule

			2015		2014	
	Nominal interest rate	Year of maturity	Face value	Carrying amount	Face value	Carrying amount
Fiji National Provident Fund	6.50%	2017	1,030,829	1,030,829	1,662,997	1,662,997
Westpac Banking Corporation	4.50%	2023	1,352,339	1,352,339	1,503,766	1,503,766
Westpac Banking Corporation	4.50%	2020	1,927,393	1,927,393	2,290,017	2,290,017
<b>Closing balance at 31 December</b>			<b>4,310,561</b>	<b>4,310,561</b>	<b>5,456,781</b>	<b>5,456,781</b>

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 2015

21. Property, plant and equipment

	Leasehold land	Building	Infrastructure assets	Plant, equipment & machinery	Vehicles	Library books	Aid granted assets	Furniture & fitting	Computer hardware	Leased vehicles	Work in progress	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Year ended 31 December 2014</b>												
Opening carrying value	658,103	2,055,636	4,954,088	1,903,669	242,123	19,086	275,234	112,797	793,215	272,962	2,398,829	14,580,631
Additions	-	2,478	598,470	65,273	921,893	-	-	34,826	1,043	-	1,588,133	3,212,116
Transfers	-	-	-	107,504	-	-	-	1,141	-	-	(594,373)	(28,943)
Transfer to Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Disposals / Reversals	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation charge	(1,733)	(183,999)	(82,424)	(377,816)	(91,818)	(4,514)	(46,443)	(13,428)	(189,564)	(54,592)	-	(1,048,473)
Closing carrying value	656,420	2,775,015	5,927,819	1,698,629	1,069,198	14,572	228,790	135,236	604,694	218,370	3,392,589	16,721,332
<b>At 31 December 2014</b>												
Cost	669,216	5,300,095	6,632,619	7,592,670	1,486,656	300,617	1,586,738	563,432	1,757,728	1,709,750	3,392,589	31,012,138
Accumulated depreciation	(12,796)	(2,525,079)	(734,800)	(5,894,040)	(417,458)	(286,045)	(1,357,948)	(428,197)	(1,153,034)	(1,491,380)	-	(14,290,806)
Net book amount	656,420	2,775,015	5,927,819	1,698,629	1,069,198	14,572	228,790	135,236	604,694	218,370	3,392,589	16,721,332
<b>Year ended 31 December 2015</b>												
Opening carrying value	656,420	2,775,015	5,927,819	1,698,629	1,069,198	14,572	228,790	135,236	604,694	218,370	3,392,589	16,721,332
Additions	-	11,482	357,533	139,552	258,606	-	-	-	5,635	-	8,391,790	9,364,688
Transfers	-	300,543	2,107,322	433,111	508	-	7,116	28,569	2,087	-	(4,234,597)	(1,295,642)
Transfer to Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Disposals / Reversals	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation charge	(1,760)	(207,333)	(94,731)	(353,065)	(257,319)	(3,381)	(38,468)	(17,645)	(142,717)	(43,674)	-	(1,161,190)
Closing carrying value	654,664	2,878,508	8,557,942	1,917,328	1,071,083	11,190	197,438	145,860	469,699	174,696	7,549,782	23,629,188
<b>At 31 December 2015</b>												
Cost	669,216	5,612,120	9,377,473	8,165,333	1,745,860	300,617	1,593,574	591,701	1,765,449	1,709,750	7,549,782	39,081,184
Accumulated depreciation	(14,552)	(2,733,612)	(819,531)	(6,248,005)	(674,777)	(289,427)	(1,396,136)	(445,841)	(1,295,751)	(1,535,063)	-	(13,451,996)
Net book amount	654,664	2,878,508	8,557,942	1,917,328	1,071,083	11,190	197,438	145,860	469,699	174,696	7,549,782	23,629,188

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2015

<b>22 INVESTMENT PROPERTIES</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Cost</b>		
At 1 January	18,269,328	18,269,328
Transfers	1,295,642	-
<b>At 31 December</b>	<b>19,564,970</b>	<b>18,269,328</b>
<b>Accumulated Depreciation</b>		
At 1 January	5,723,578	5,491,517
Depreciation charge for the year	227,511	232,062
<b>At 31 December</b>	<b>5,951,090</b>	<b>5,723,578</b>
<b>Net book value</b>	<b>13,613,880</b>	<b>12,545,749</b>
<b>23 INTANGIBLE ASSETS</b>	<b>\$</b>	<b>\$</b>
<b>Computer software - Cost</b>		
At 1 January	287,725	259,390
Transfers	-	28,335
<b>At 31 December</b>	<b>287,725</b>	<b>287,725</b>
<b>Computer software - Accumulated amortisation</b>		
At 1 January	243,437	238,578
Amortisation charge for the year	9,005	4,859
<b>At 31 December</b>	<b>252,442</b>	<b>243,437</b>
<b>Carrying value</b>	<b>35,283</b>	<b>44,288</b>
<b>24 LOAN RECEIVABLE</b>	<b>\$</b>	<b>\$</b>
At 1 January	5,190,247	5,233,250
Add interest	155,707	156,997
Less repayment	(200,000)	(200,000)
<b>Closing balance at 31 December</b>	<b>5,145,955</b>	<b>5,190,247</b>
<u>Disclosed in the statement of financial position as:</u>		
Current	45,621	44,293
Non-current	5,100,333	5,145,955
<b>Total loan receivable</b>	<b>5,145,955</b>	<b>5,190,247</b>
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.		
<b>25 CAPITAL GRANT IN AID</b>	<b>\$</b>	<b>\$</b>
At 1 January	228,790	275,234
Additions	7,116	-
Released to the profit and loss	(38,468)	(46,443)
<b>Closing balance at 31 December</b>	<b>197,438</b>	<b>228,790</b>

## 26 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 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 2015:

- Chief Executive Officer, Miss Sera Nicholls was terminated on 16th March 2011. Mr Chandra Kant Umaria was acting thereafter in this position.
- Mr Eroni Ratukalou retired in 2010 as Director Administration and Operations. Mrs Kaliti Mate was acting thereafter in this position.
- Mr Ravindra Pillay was terminated on 24th October 2011 as Director Engineering Services. Mr Vulisere Tukana was acting thereafter in this position.
- Mr Apaitia Veioغو resigned as Director Finance in 2010. Mr Jeremy Chand, Amit Kumar and Mrs Swastika Rattan were acting thereafter in this position.

	2015	2014
	\$	\$
Salaries and other short term employee benefits	<u>308,473</u>	<u>280,190</u>

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

## 27 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 2015

27 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 borrowings ranges from 4.50% to 6.50%.

	Carrying amount	
	2015	2014
	\$	\$
<u>Variable rate instruments</u>		
Interest bearing borrowing	4,310,561	5,456,781

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
<b>31 December 2015</b>				
Interest bearing borrowing	431,056	(431,056)	431,056	(431,056)
<b>31 December 2014</b>				
Interest bearing borrowing	545,678	(545,678)	545,678	(545,678)

(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	23,349,264	15,777,674
Trade and other receivables	7,197,471	11,998,104
	<u>30,546,735</u>	<u>27,775,778</u>

Financial liabilities

Trade and other payables	8,938,891	7,881,602
Interest bearing borrowings	4,310,561	5,456,781
	<u>13,249,452</u>	<u>13,338,383</u>

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

Rates receivables

At 1 January	9,700,952	7,845,178
Movement, net	2,314,927	1,855,774
<b>31 December</b>	<u><b>12,015,879</b></u>	<u><b>9,700,952</b></u>

Other debtors

At 1 January	2,660,984	1,478,034
Movement, net	697,614	1,182,950
<b>31 December</b>	<u><b>3,358,598</b></u>	<u><b>2,660,984</b></u>

Trade and other receivables

Neither past due nor impaired	-	-
Past due but not impaired	21,471,974	22,778,109
Individually impaired	15,374,476	12,361,936

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2015

27 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(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 2015 based on contractual undiscounted payments.

As at 31 December 2015	< 1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
Interest bearing borrowings	1,157,575	2,879,204	273,782	4,310,561
Trade and other payables	8,938,891	-	-	8,938,891
	<u>10,096,466</u>	<u>2,879,204</u>	<u>273,782</u>	<u>13,249,452</u>
As at 31 December 2014	1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
Interest bearing borrowings	1,146,220	3,835,100	475,461	5,456,781
Trade and other payables	7,881,602	-	-	7,881,602
	<u>9,027,822</u>	<u>3,835,100</u>	<u>475,461</u>	<u>13,338,383</u>

(vi) 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.

	2015	2014
	\$	\$
Interest bearing loans and borrowings	4,310,561	5,456,781
Trade and other payables	8,938,891	7,881,602
Less: cash and cash equivalents and short term deposits	(23,349,264)	(15,777,674)
Adjusted net debt	(10,099,812)	(2,439,292)
Total Council Funds	49,678,523	48,118,964
Adjusted net debt to adjusted equity ratio (Gearing ratio)	<u>-20%</u>	<u>-5%</u>

(vii) 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.

(viii) 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 2015

**28 CONTINGENT LIABILITY**

Contingent liabilities as at 31 December were as follows:

	2015 \$	2014 \$
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 SCC or brought against SCC which as at the date of this report have either been disposed, settled, paid out, on-going or matter is on ruling. The contingent liability amounts disclosed are the best estimate of potential liabilities.

**29 COMMITMENTS**

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

Capital commitments	<u>6,154,924</u>	<u>8,500,000</u>
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**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	2,587,887	2,545,468
Later than one year but not later than five years	2,943,785	4,861,628
Later than five years	34,413	54,119
	<u>5,566,086</u>	<u>7,461,216</u>

**Operating Lease expenses**

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

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

Not later than one year	76,452	76,452
Later than one year but not later than five years	279,149	284,149
Later than five years	2,761,776	2,828,750
	<u>3,117,377</u>	<u>3,189,352</u>

**SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**30 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 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 2015 onwards were as follows:

<b>Asset Name</b>	<b>\$ Amount</b>
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  
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
DETAILED INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2015

GENERAL RATE FUNDS - OPERATING STATEMENT

	2015 \$	2014 \$
<b>Revenue</b>		
<b>Recurrent</b>		
General rates	6,185,453	6,219,186
Less: Rates discount	1,462,274	1,442,494
	4,723,179	4,776,692
Interest on overdue rates	1,633,225	1,729,646
Interest on loan receivable	155,129	156,436
Fees, charges and rents	7,555,358	7,243,648
<b>Other Income</b>		
Amortisation of capital grant	38,468	46,443
Business and trading licenses	1,964,799	1,837,194
Gully emptier (net)	30,430	41,637
Outside jobs (net)	(5,235)	(5,779)
Miscellaneous	303,324	371,181
<b>Total revenue</b>	<b>16,398,678</b>	<b>16,197,098</b>
<b>LESS: Expenditure</b>		
Administrative and operating costs	11,893,259	10,097,376
Auditor's remuneration	15,217	15,217
Bad debts written off	1,073,448	234,801
Consultants fee	17,700	32,188
Depreciation and amortisation	1,397,706	1,285,393
Engineering services department	1,212,541	1,453,839
Fiji National Provident Fund	993,852	837,545
Garbage and refuse collection	2,114,857	1,332,435
Grass cutting and drain cleaning	1,052,444	897,983
Health services department	399,238	379,883
Hibiscus festival/ Suva carnival	9,429	15,190
Insurance	286,127	433,558
Movements in provision for doubtful debts	2,911,471	2,333,914
Roads, footpaths and bridges	194,152	199,009
Road signs, road markings and traffic lights	6,112	5,035
TPAF levy	96,033	88,941
Uniforms and protective clothing	112,187	106,240
User maintenance costs	617,946	628,201
Vehicle and plant running expenses	918,988	988,378
<b>Total expenditure</b>	<b>25,322,706</b>	<b>21,365,128</b>
<b>Operating deficit for the year</b>	<b>(8,924,028)</b>	<b>(5,168,030)</b>

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
 DETAILED INCOME STATEMENT (CONT'D)  
 FOR THE YEAR ENDED 31 DECEMBER 2015

LOAN RATE FUND - OPERATING STATEMENT		2015	2014
		\$	\$
<b>Revenue</b>			
Loan Rates		8,144,122	8,185,209
<b>Total revenue</b>		<u>8,144,122</u>	<u>8,185,209</u>
<b>LESS: Expenditure</b>			
Interest on long term borrowings		259,004	322,865
<b>Total expenditure</b>		<u>259,004</u>	<u>322,865</u>
<b>Operating surplus for the year</b>		7,885,118	7,862,344

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
 DETAILED INCOME STATEMENT (CONT'D)  
 FOR THE YEAR ENDED 31 DECEMBER 2015

TRUST FUND - STREET LIGHT FUND- OPERATING STATEMENT	2015 \$	2014 \$
<b>Revenue</b>		
Street light rate	2,514,499	2,527,787
<b>Total revenue</b>	<u>2,514,499</u>	<u>2,527,787</u>
<b>LESS: Expenditure</b>		
Maintenance of street light	565	883
Power consumption	(3,752)	18,306
<b>Total expenditure</b>	<u>(3,187)</u>	<u>19,189</u>
<b>Operating surplus for the year</b>	2,517,686	2,508,598

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
 DETAILED INCOME STATEMENT (CONT'D)  
 FOR THE YEAR ENDED 31 DECEMBER 2015

<b>PARKING METER FUND - OPERATING STATEMENT</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Parking meter		
-collections	462,253	333,328
- fines and court fees	273,140	172,964
- fleet administration	54,203	33,268
<b>Total revenue</b>	<b>789,596</b>	<b>539,560</b>
<b>LESS: Expenditure</b>		
Salaries and wages	424,480	335,342
Doubtful Debts - Provision	101,095	55,320
Bad Debts - Provision	1,190	(930)
Management expenses	73,427	77,262
Legal expenses	28,567	24,708
Repairs and maintenance	58,031	80,869
Stationery and postage	22,025	15,887
<b>Total expenditure</b>	<b>708,814</b>	<b>588,458</b>
<b>Net surplus/(deficit) for the year</b>	<b>80,782</b>	<b>(48,898)</b>