

2015

NATIONAL FIRE AUTHORITY ANNUAL REPORT



NFA
NATIONAL FIRE AUTHORITY
FIJI
Always Ready.

NATIONAL FIRE AUTHORITY

Annual Report 2015

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Chairman's Report

Honorable Premila Devi Kumar
Minister for Local Government, Housing and
Community Development
Level 3, Civic Tower, Victoria Parade
Suva

Dear Honorable Minister

ANNUAL REPORT 2015

I present the Authority's Annual Report and audited Financial Statements for the year ended 31st December 2015.

The audit of the Authority's financial statements has been of paramount concern to the Board and we acknowledge the basis for the qualified opinion by the Auditor General. Stringent control measures have been implemented to eliminate reoccurrence of such issues. The Annual Report provides a detailed summary of the Authority's performance in accordance with Section 25 of the National Fire Service Act, 1994.

We are grateful to Government for their continued support in the timely provision of funding for the expansion of NFA's emergency management services into new areas and making available to more citizens of Fiji the services that NFA provides in line with the Government's policy to move Government's services closer to the people, irrespective of where they live.

Construction of the new Korolevu and Korovou Fire Stations were nearing completion by the end of 2015 and whilst we experienced major setbacks due to weather conditions, the projects progressed positively in 2015 and approximately 90 per cent of the construction works were completed by the end of the year and are expected to be fully completed by mid-year 2016.

Construction works for the new Savusavu Fire Station and Seaqaqa Fire Station were also commenced towards the end of the year whilst preparations are well underway for commencement of construction of the new Fire Station in Waiyevo, Taveuni in early 2016.

The Authority continued to meet all its obligations and fulfill all its responsibilities whilst also continuing with the efficient provision of fire and emergency management services to the various communities.

I wish to thank the members of the NFA Board, a number of whom have served on the Board for two terms. The term of the current Board of the National Fire Authority has expired as at 31st December 2015 and it is hoped that due consideration will be given to the early appointment of the Authority's Board to ensure the continuity of good Governance practices for this dynamic and growing emergency services industry.

On behalf of the members of the Authority, I take this opportunity to thank Government and all our stakeholders for their continued support.

Yours faithfully



John Masi O'Connor
Chairman



Corporate Governance

Role and Responsibilities of the Board

The Governance Framework includes formalized Board and Sub-Committee arrangements in accordance with the National Fire Service Act, 1994 that will realize the development of strategies required for the Authority to achieve its agreed objectives and monitor progress and performance.

The Board sets the National Fire Authority's strategic direction and delegates responsibility of the Management of the Authority to the Chief Executive Officer. The Board strives to create Shareholder value and enhance the prosperity of the business over time, ensuring the prudent safeguarding of investments. Rules and regulations, while necessary, are not sufficient on their own to deliver prosperity. The Authority aims to achieve this through its strategic objectives, people, teamwork, leadership, experience and skills, relationships and property identification and control of business risk. In doing so, the Board is required to:

- determine the strategic direction of the Authority and develop supporting policies.
- assess performance against strategies to monitor both the suitability of those strategies and the performance of Management.
- have proper stewardship and control of the Authority's activities ensuring the integrity of management information systems and reporting to the shareholders.
- approve policies on and oversee the management of business risk, safety and occupational health and environmental issues.

The Board supports a strong disclosure regime acknowledging transparency as a key element of an effective corporate governance system. This includes timely and accurate information to be disclosed on matters such as the Authority's financial and operating results, its objectives, remuneration for Board members and material foreseeable risk factors.

In addition to disclosure on commercial objectives, the Board encourages disclosure of policies relating to the environment and the communities in which the Authority operates. The Board meets once a month and receives full information to help in the discharge of its duties.

Board Composition

The Board of the National Fire Authority is constituted under the National Fire Service Act, 1994 and provides for a Board of seven (7) members of the Authority comprising of the Chairman, Deputy Chairman and 5 other members who are appointed by the Minister for a term of three (3) years. The Chairman and Board Members are paid fees and allowances out of its fund as the Minister may determine. Members of the NFA Board are required to observe NFA's Code of Conduct and other requirements specified by NFA's Governance Framework. They are also required to disclose any conflict or pecuniary interests.

The members of the Authority during the year were:

1. Commander Francis B. Kean (Chairman)
2. Mr Peter McPherson (Deputy Chairman)
3. Ratu Aisea Waka Vosailagi
4. Mrs Lesimemata Maravuakula
5. Mr Chandu Umara
6. Mr Foraete Hiagi
7. Permanent Secretary for Local Government

Their term of appointment was for 3 years from 1st January 2012 to 31st December 2015.

Board Members Information Package - Upon Appointment, receive a comprehensive information package of the Authority comprising the:

- National Fire Service Act, 1994 and all its amendments
- Annual report for the preceding year
- Director's code of conduct
- Budget for the current year
- Minutes of the previous three board meetings; and
- Guideline for Director's fees and expenses

Audit & Finance Sub Committee - The Audit & Finance Sub Committee oversees all matters concerning internal control, the appropriateness of accounting policies and principles, and financial reporting including review of annual financial statements. Through the report by the Internal Auditor, the Sub Committee considers and advises the Board whether accounting methods chosen by Management are consistent and comply with Accounting Standards and Concepts and monitors the methods used to account for unusual transactions.

Financial and Internal Control - The Board members are responsible for the Authority's system of internal control, the effectiveness of which is reviewed by them annually. This covers all controls including those in relation to financial reporting processes. In addition to monitoring reports received they consider the risks faced by the Authority, whether the control systems are appropriate and consult with internal and external experts on environmental, insurance, legal and health and safety compliance. However, such a system can only provide reasonable but not absolute assurance against material misstatement or loss. The key procedures that the Directors have established to provide effective internal controls are as follows:

Financial Reporting - A detailed formal budgeting process for all Departments culminates in an annual budget which is approved by the Board. Results for the Authority are reported monthly against the budget to the Board and revised forecasts for the year are prepared through the year.

Financial and Accounting Principles - Financial controls and accounting policies are set by the Board so as to meet appropriate levels of effective financial control. Compliance with these policies and controls is reviewed where necessary by external auditors.

Information technology - Whilst the Authority operates separately managed computer platforms for its financial, payroll and human resources information system and stand-alone PCs, it continues to pursue a commonly managed computer platform to provide common reporting and control systems and the ability to manage and interrogate businesses remotely. However, there are associated risks such as IT security, access rights and business continuity, with having all the Authority's IT systems on a common platform. These risks are mitigated by an increased focus on IT security through a process of investment in IT facilities to maintain separacy and redundancy for the hardware and communications infrastructure.

Capital Investment - The Authority has clearly defined guidelines for capital expenditure. These include annual budgets, appraisal and review procedures, and levels of authority. Post investment appraisals are performed for major investments.

Risk Assessment and Information - Operational management, in conjunction with the Chief Executive who reports regularly to the Board, is responsible for identification and evaluation of significant risks applicable to the Authority and delegates the tasks of designing and operating suitable internal controls. The principle risks associated with the Authority's activities include: credit risk in ensuring the timely receipt of payments and recovery of bad debts; legislative and regulatory risk, increase in fuel prices, availability and accessibility of consistent water supply, and the changing construction environment and associated materials, to name a few. The Authority has taken appropriate steps to manage and control these risks.

Current Board Members



John Masi O'Connor
Chairman



Ratu Aisea Waka Vosailagi
Member



Mr Satish Patel
Member



Mr Inia Naiyaga
Member

Chief Executive Officer's Report

Overview

The National Fire Authority (NFA) is a specialized urban fire and rescue service organization that provides firefighting, road accident rescue, urban search and rescue, hazmat, natural disaster management, flood and swift water rescue and emergency ambulance services to protect life, property and the environment.

NFA's core strength is a service delivery model that ensures we share responsibility with our various communities to minimize the likelihood and consequences of emergencies. However, the pace of change in our environment, both internal and external, is increasing significantly, presenting the NFA with both challenges and opportunities. These changes will impact on our communities and will challenge the traditional way that we have delivered programs, products and services. To be relevant and valuable to Fiji's communities, the NFA will need to provide leadership to, with and across the sector to establish accountability for fire and emergency management outcomes.

The expansion of NFA's service provision beyond the urban boundaries will take its services closer to the communities and into the rural areas in support of Government's initiative to ensure that such essential services are available to every citizen and not just confined to urban centers.

The establishment of the new Korolevu and Korovou Fire Stations are a testament to Government's commitment to their initiatives. As construction works in Korolevu and Korovou are nearing completion, NFA has received Government grant provision this year for the establishment of a new Fire Station in Seaqqa which is expected to be completed in 2016. In support of these initiatives by Government, NFA has also commenced works for the establishment of two new Fire Stations in Savusavu and Taveuni, which will be internally funded by NFA.

During the year, the NFA continued to play a key role with our emergency service partners and has expanded its work with the National Disaster Management Office, providing assistance for emergencies beyond the town and city boundaries. The NFA continues to work with other service providers to increase interoperability between agencies and, in most instances, take the lead role during major disasters. In the past year, the NFA proactively partnered with key stakeholders to review the National Fire Service Act and make necessary amendments that will ensure the efficient and effective service delivery by the men and women of the NFA.

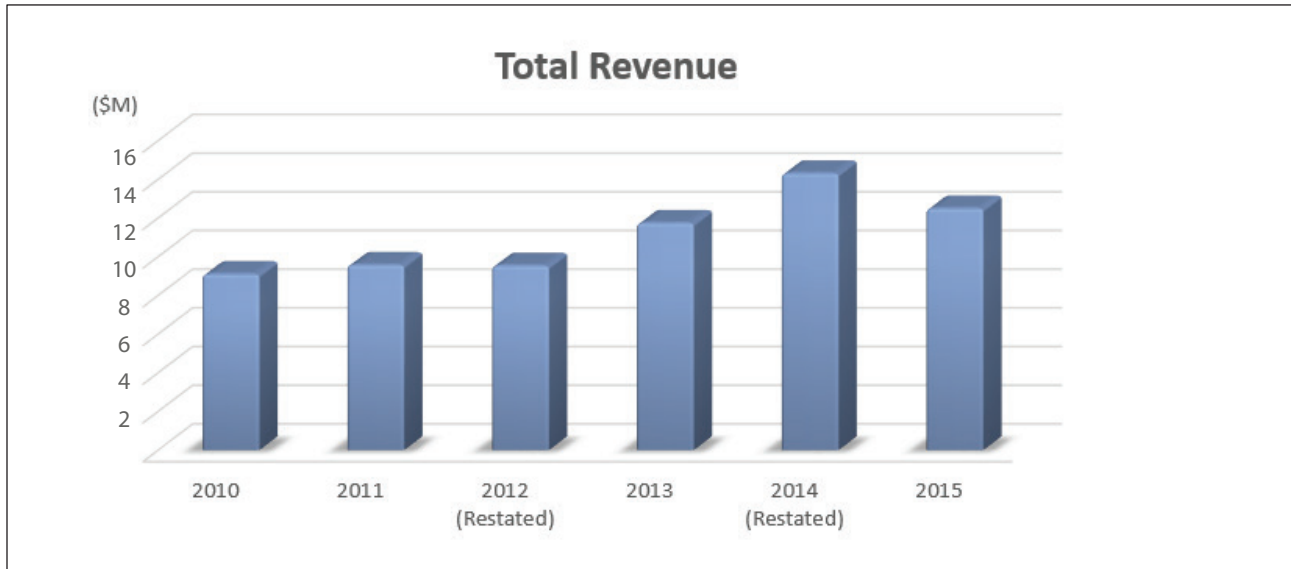


Fire crew attending to a building fire in Vatuwaqa, Suva

Financial Performance

Revenue

Total Income - Total income for 2015 was recorded at \$12.5 million compared to \$14.3 million recorded for the year 2014 (Restated).



Whilst there were slight increases in fire service levy remittances (2.3%), private fire alarms (6.6%), income from other services (7.6%) for 2015 when compared to the previous year, the reduction in total income for 2015 was attributed to a 0.8% decrease in income from Structural Fire Safety compliance, a decrease by 24.7% in water levy contributions and the treatment as deferred revenue of government grants, relating to the acquisition of property, plant and equipment and fire hydrants.

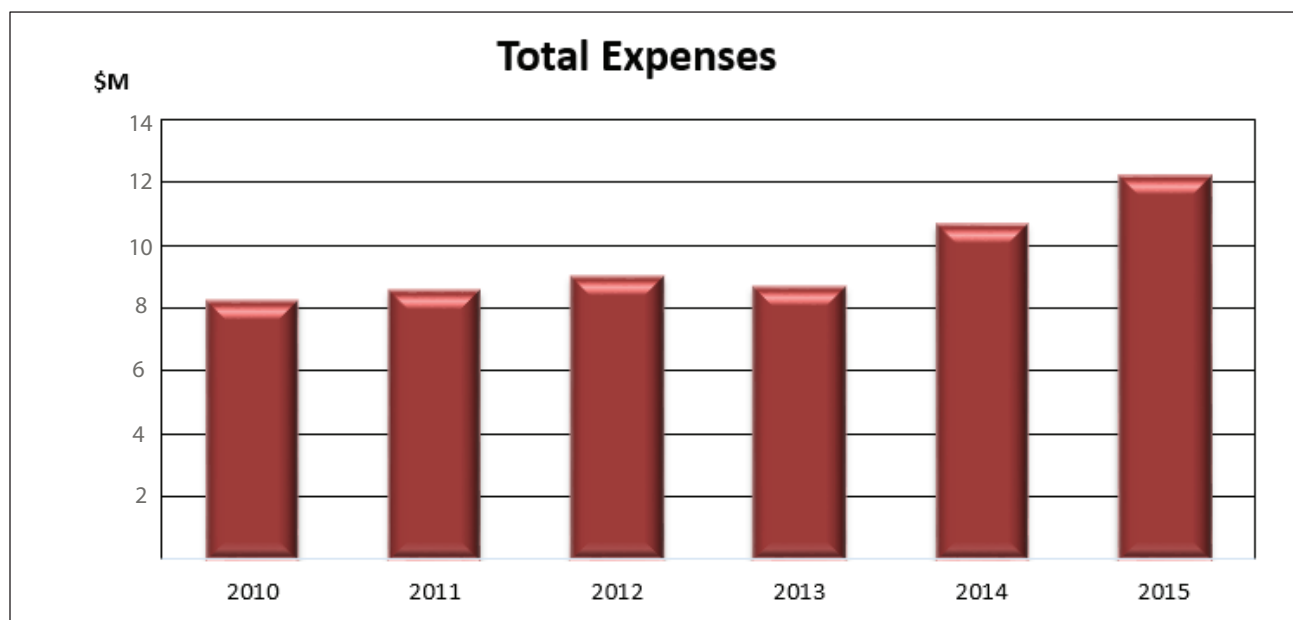
Statutory and Government Funding - NFA's operational expenditure was sustained through revenue generated from fire insurance levies (79.3%), water levies (2%), structural fire safety compliance earnings (13.1%) and from other sources (2.3%). Government had provided \$2 million vip for Capital Expenditure.

Sales of Goods and Services - NFA generated \$1.6 million during the year from the provision of goods and services to external bodies, an increase of 16.3% when compared to \$1.4 million for 2014 (Restated). These included revenues generated from the provision of commercial training services, private fire alarm monitoring fees, structural fire safety compliance fees, inspections and fire investigation reports.



Expenditure

Total Expenses - Total operating and administration expenses incurred for 2015 was \$12.2 million compared to \$10.6 million in 2014 (Restated).



Wages and salaries totaled \$6.3 million in 2015 (2014 (Restated): \$6.0 million) which accounted for 52% of the overall expenses.

Personnel Benefits - A total of \$7.1 million (2014 (Restated): \$6.7 million) was spent on wages and salaries including other employee expenses such as superannuation and TPAF levy.

Other Expenses - Other operating and administration expenses incurred during the year was \$3.9 million (2014 (Restated): \$2.9 million). These expenses include advertising, communications, insurances, motor vehicle repairs and fuel, staff training and fire station expenses.

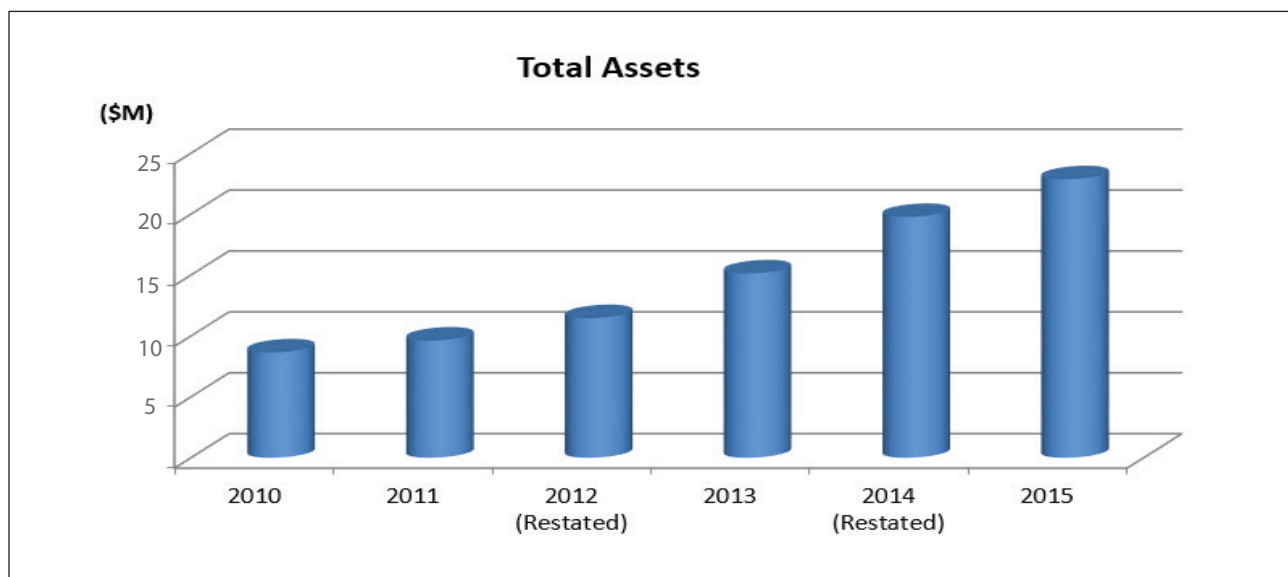
Depreciation and Amortization - The written down value of NFA's assets at cost or valuation which include land, buildings, leasehold improvements, vehicles, plant and machinery totaled \$15.3 million (2014 (Restated): \$8.8 million). Depreciation expense was \$1.2 million during 2015 (2014 (Restated): \$1.0 million).

Assets

Total Assets - Total assets as at 31 December 2015 was \$22.8 million compared to a total of \$19.8 million in 2014 (Restated).

There has been a material impact on retained earnings amounting to \$39,064 resulting from unaccounted release of deferred revenue from the amortization of hydrants of \$1.4 million, payment of \$982,096 being double recorded in prior year and double recording of grant revenue of \$340,580 in prior year.

In the current year, the Authority corrected the accounting of release of deferred revenue and double recording of payment. The correction has been made retrospectively.



Current Assets - Current assets totalled \$7.5 million (2014 (Restated): \$10.9 million) and included inventories and goods held in store (\$0.09 million), money owed to NFA (\$2.3 million), held to maturity investments (\$2.8 million) and cash at bank, deposits and prepayments made by NFA (\$2.3 million). The variation over the previous year was attributed to a decrease in cash at bank and deposits.

Vehicles - After depreciation, the value of NFA's vehicles totalled \$3.7 million compared to \$4.2 million in 2014 (Restated).

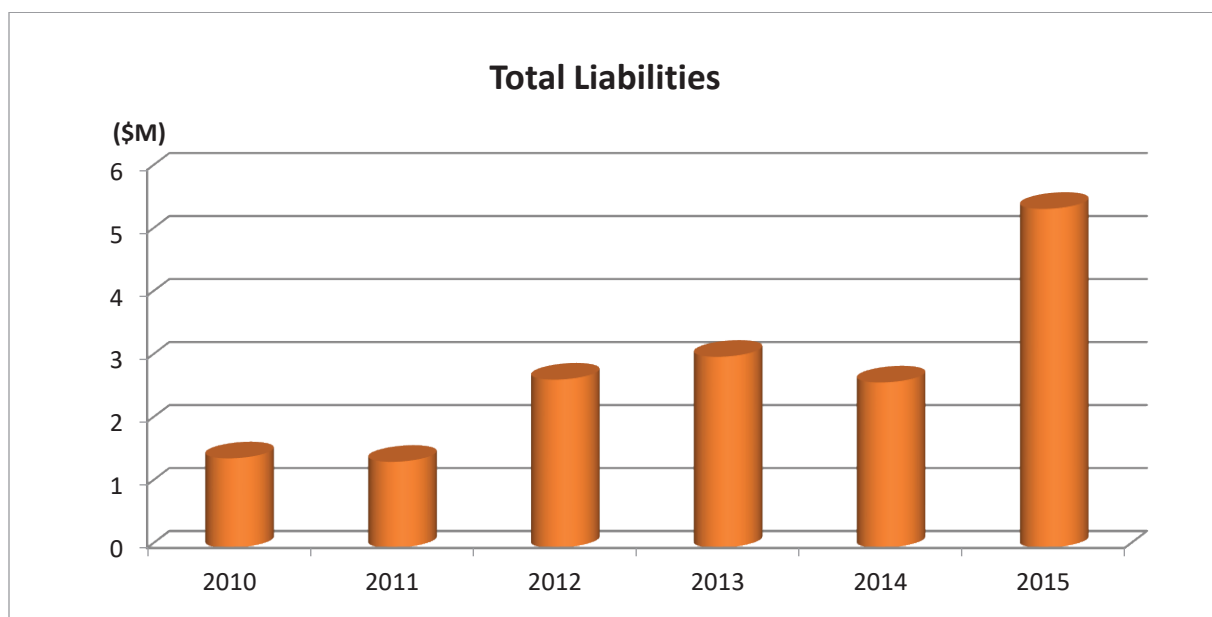


Plant, Machinery and Equipment - This includes computer hardware, general plant and communications equipment at a total value of \$3.4 million (2014 (Restated): \$3.0 million).

Land, Buildings and Leasehold Improvements - The value of NFA owned land, buildings and improvements totalled \$4.2 million (2014 (Restated): \$1.6 million).

Liabilities

Total Liabilities - Total liabilities at 31 December 2015 amounted to \$5.4 million compared to the previous year's restated total of \$2.6 million.



Employee Entitlements - A total of \$0.1 million is accrued for annual leave and long service leave payments to staff. Most of this will become payable at a future date.

Goods or Services not yet paid for - At the end of the year, a total of \$1.1 million was owed for goods or services already provided but yet to be paid.

Details of the financial performance of the Authority for the year ended 31 December 2015 are provided under the audited financial statements section of this report.



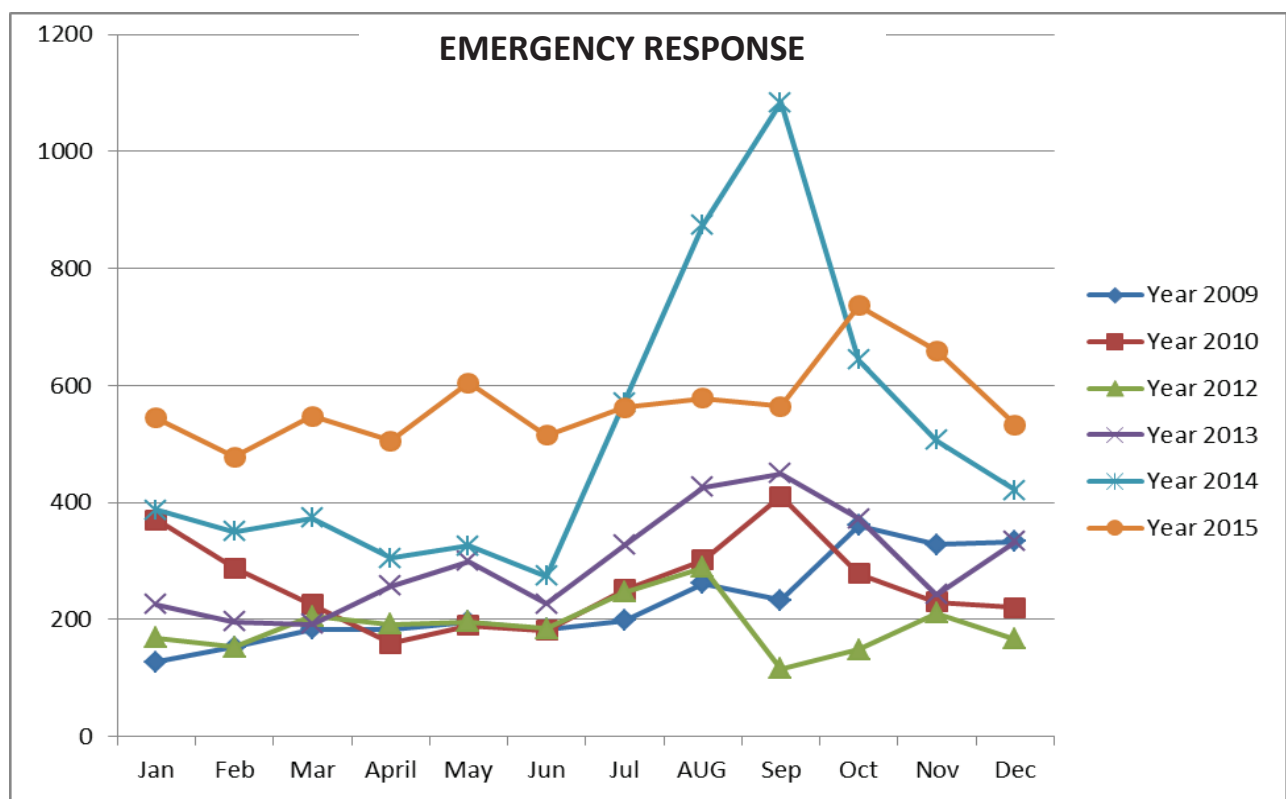
Operational Performance

Emergency Incident Responses

The number of incidents attended to by NFA during the year totalled 6,846 (2014: 6,123) as tabulated below:

Incident	2015	2014
Property fires	127	143
Grass/Bush/Cane/Rubbish fires	1,714	2,162
Special services/ Malicious/ Others	162	161
Vehicle fires	80	85
Ship and Boat fires	2	1
Road Accident Rescue	135	119
Private Fire Alarms	899	807
Swift Water Rescue	2	-
Emergency Ambulance Service	3,725	2,645
Total	6,846	6,123

A comparative analysis of the Emergency Responses attended to by the NFA in all Divisions around the country for the years from 2009 to 2015 is illustrated in the graph. The increase in emergency responses during the year was due to the increase in Emergency Ambulance Services provided which emergency response during the year.



Fire Response

There was a decrease in the total number of fires that the Authority responded to during the year from 143 in 2014 to 127 this year. The main cause of fires continues to be electrical related and whilst there was an 11% reduction in the total structural fires, there was a still much need for a change in public perspective and attitude towards fire safety.

The 11% reduction in structural fires when compared to the previous year was attributed to a slight decrease in residential fires from 130 in 2014 to 118 this year. However, this statistic is still too high because around 130 families around the country lost their homes and belongings to fire during the year and cause for much concern.

There was also an increase in Industrial fires from zero in 2014 to five in 2015 whilst there was a notable decrease in commercial fires to 4 (2014: 13) during the year. It is, therefore, critical for every sector of the community to work together with the NFA to reduce fire occurrences to properties because of their detrimental effect to families and to the national economy.

Category	2015	2014
Commercial	4	13
Industrial	5	-
Residential	118	130
TOTAL	127	143

A proactive approach to fires by all members of the community will help to stop the unnecessary occurrence of fires from destroying residential homes and displacing families in the event. Whilst the destruction of properties, particularly residential homes, are a great concern, of greater concern is the number of fatalities that occur and for this year there was a total of nine (9) fatalities (2014: 3) resulting from residential fires that occurred during the course of the year.



NFA continued with aggressive fire safety awareness messages on Fiji TV, Radio, the Fiji Sun, house to house awareness visits, Billboards and Bus Stop advertisements throughout the year in an effort to curb the occurrence of unnecessary fire incidents and fatalities.

Fire Causes - Of the 127 (2014: 143) structural fires that occurred during the year, 23% (2014: 27%) of the main causes of fires were electrical related. Arson-related structural fires decreased to 19% when compared to 25% for the previous year. Other common causes constituted 58% of the total structural fires for the year, a 10% increase from 48% in 2014. These fire causes are preventable with a major change in people's attitude toward the safe handling of fire and ensuring that the necessary fire safety measures are observed at all times.

Causes of Fire	2015		2014	
	Occurrences	%	Occurrences	%
Electrical	29	23%	38	27%
Arson/Suspicious	24	19%	36	25%
Unattended cooking	16	13%	14	10%
Matches/Cigarette	9	7%	10	7%
Undetermined	20	16%	13	9%
Uncontrolled burning	13	10%	8	6%
Prayer Diya	4	3%	9	6%
Kerosene/Benzene lantern/Stove	4	3%	5	3%
Mosquito Coil	6	5%	7	5%
Lit Candle	2	1%	3	2%
Total per year	127	100%	143	100%

Road Accident Rescue

There was an increase in the total number of road accident rescue operations of 135 (2014: 119) that were attended by NFA during the year. NFA's role in this emergency operation is to effectively provide lifesaving support to trapped and injured persons with their safe extrication from the vehicle, provision of first aid treatment to stabilize the victims before rushing the injured persons to the nearest medical Centre or hospital.

NFA's fire fighters have been trained and possess the required knowledge of a systematic approach to road accident rescue, basic first aid, other agency roles and resources, the importance of scene integrity, the basic construction of motor vehicles, use of relevant equipment, applying the techniques employed to effect extrication, critical incident stress and the importance of effective operational and emotional debriefing.

Hazardous Material Rescue

There were no incidents relating to hazardous material during the year (2014: 6) such incidents relate to NFA's attendance to oil and fuel spillages and gas leakages.

During the year, one of the senior officers attended a two weeks course in Malaysia on Handling Hazardous Material Incidents.

Urban Search and Rescue

During the year there were no incidents (2014: Nil) relating to urban search and rescue (USAR) operations. This operation involves the location, rescue (extrication), and initial medical stabilization of victims trapped in confined spaces. Structural collapse is most often the cause of victims being trapped, but victims may also be trapped in transportation accidents such as elevators, etc. USAR operations have also involved pet rescue incidents involving the rescue of pets that have either fallen off a cliff or trapped on a tree.

During the year, one of our senior officers attended a 1-week USAR Tour with the New Zealand Fire Service. His findings from this tour has enabled NFA to establish an internal USAR team comprising participants that have already attended USAR overseas training in Australia, New Zealand, Singapore, Japan and Malaysia, to strengthen USAR training and awareness to all our firefighters. USAR training opportunities available in New Zealand for all our Officer ranks and the implementation of an Incident Management System in all NFA operations based on international best practice, are currently being explored.

Significant Events

January

- Ground Breaking Ceremony for the Commencement of Civil and Construction Works of the new Savusavu Fire Station site was officiated by the Hon. Minister for Local Government, Housing, Environment, Infrastructure and Transport on 30th January 2015.

February

- Ground Breaking Ceremony for the Commencement of Civil and Construction Works of the new Korovou Fire Station site was officiated by the Hon. Minister for Local Government, Housing, Environment, Infrastructure and Transport on 16th February 2015.

April

- Ground Breaking Ceremony for the Commencement of Civil and Construction Works of the new Korolevu Fire Station site was officiated by the Hon. Minister for Local Government, Housing, Environment, Infrastructure and Transport on 10th April 2015.

July

- NFA received a brand new 7 tonne carrier fitted with RT Communication and Emergency siren and lights. This vehicle was internally funded.

September

- NFA received a new CAPA (Ladder Fire Truck) with a 22m ladder height manufactured by Fraser Fire NZ and two new Ambulances from the Hon. Minister for Local Government, Housing, Environment, Infrastructure and Transport on 10th September 2016. These vehicles were funded by Government.

October

- NFA was invited to participate for the first time in the Australasian Firefighters Championships. The 7-member team attended the Championship from 18th October to 26th October 2015. The team achieved 15th place out of 30 teams that participated.
- NFA received their first ever Achievement Award in Business Excellence during the FBEA awards held on 31st October 2015. The award was presented by Fiji's First Lady – Adi Koila Nailatikau.

December

- NFA received two new Scania Combined Aerial Platform Appliances (Ladder Fire Trucks) from the United Kingdom, which were handed over by the Hon. Minister for Local Government, Housing, Environment, Infrastructure and Transport on 31st December 2015.

Fire Service Delivery

Fire Stations

NFA has established a total of sixteen fire stations around the country to ensure the prevention and early mitigation of fires in support of Government's efforts to enhance economic growth and protect lives and property.

There are nine permanent fire stations which are manned by permanent career firefighters and eight volunteer fire stations which are manned by two permanent career firefighters and volunteer firefighters:

Division	Permanent Stations	Volunteer-based Stations
Central/East	Suva, Valelevu, Nausori (3)	Navua, Pacific Harbor, Levuka (3)
West	Lautoka, Nadi, Sigatoka, Ba (4)	Tavua, Rakiraki, Denarau (3)
North	Labasa and Savusavu (2)	Taveuni (1)
Total	Nine (9)	Seven (7)

Fire appliances and Equipment

NFA had a total of 72 vehicles by the end of 2015 compared to 68 in 2014. This increase has been attributed to the purchase of 2 brand new ambulances, 1 brand new 22m Combined Aerial Platform Appliance (CAPA), 2 new 28m CAPA or aerial ladder fire trucks, 1 brand new 7-tonne carrier and 1 brand-new vehicle for the CEO. NFA also disposed by Tender three old vehicles that were beyond economical repair.



A total of 10 Firefighter/Drivers were given the opportunity to learn how to operate the new Scania CAPA that was manufactured by Fraser Fire & Rescue Limited of New Zealand. The training was conducted in Suva by the Fraser Fire technicians from 7th to 10th September 2015.

An emergency-drivers training was also conducted in all three divisions with the objective to train brigade drivers to drive safely and responsibly along Fiji Roads, as well as enhance their driving skills, knowledge and attitude towards driving.

Age of Vehicle Fleet

The average vehicle age for NFA's 72 vehicles was 18 years (2014: 20 years) and the reduction in average age is attributed to the inclusion of brand-new vehicles into the NFA fleet.

Vehicle Fleet Efficiency

Vehicle fleet efficiency for the twelve months to December 2015 averaged at 85% compared to 81% in the previous year. The increase is attributed to the decommissioning of two fire trucks which have been declared as beyond economical repair and the inclusion of brand-new vehicles.

Water supply

Intermittent water supply in major areas, particularly in the Western Division, continued to be a major cause for concern for NFA and poses a major risk for our firefighting operations. Whilst consultations with the Water Authority of Fiji continue, alternative water sources have been identified by Stations as a secondary mass of water supply. These include nearby rivers, creeks, swimming pools, water tanks and natural pools. In the case of high-risk areas without a secondary water source, discussions were held with community leaders as to propose the installations of water tanks as an alternative water supply and a secondary water source for fire operations.

Fire hydrants

The strengthening of NFA's role and responsibility will facilitate the enforcement of fire safety compliance in all future new developments to include fire risk mitigating infrastructure and equipment, including the installation of fire hydrants as part of any new development project cost.

A total of 282 (2014: 284) new fire hydrants were purchased during the year of which 145 fire hydrants were installed and the remaining 137 fire hydrants have been rescheduled for installation next year. This was a government funded project with the provision of \$985,308.00 vip for the purchase and installation of Fire Hydrants. NFA signed a Memorandum of Understanding with Water Authority of Fiji for the completion of this project.

The fire hydrants were installed in the following areas:

Division	2015	2014
Central/East	100	100
West	100	100
North	82	84
Total	282	284

All Stations conducted hydrant inspections during the year to carry out pressure testing, identification of defects and the clearance of surrounds and also clearance of the soils/sludge that have buried the underground fire hydrants. A total of 6,338 hydrants were inspected and the defective hydrants have been reported to Water Authority of Fiji for repair works to be carried out.

Risk Assessments and Pre-Planning exercises

Fire response preparedness is a crucial risk mitigating strategy and all NFA teams are required to conduct risk assessments and pre-planning exercises particularly for high-risk economic activities in their respective areas.

This exercise enables the teams to pre-plan firefighting strategies that will enable them to quickly mitigate or minimize impact in the event of a fire incident occurring as well as provide them an opportunity to advise the property owner of areas of potential risk with prevention strategies.

Our stations carried out risk assessment and pre-plans for 379 properties with different levels of risk due to their content and occupants. The teams have visited each of the buildings and conducted risk assessments and pre-planning strategies, documenting firefighting capabilities and fire prevention strategies.

Fire Safety Compliance

Structural Fire Safety

Established in 2007, the Structural Fire Safety (SFS) Department was purposed to reduce and prevent liabilities, improve capacity to deliver quality services and contribute to full compliance of fire safety requirements in accordance with the National Building Code of Fiji and National Fire Service Act, 1994. Structural fire safety activities involve business license renewals, Liquor license renewals, building plan approvals and fire safety compliance inspections.

NFA conducted a total of 9,208 inspections throughout the year which is a notable increase when compared to 6,508 inspections in the previous year.

Commercial Training

NFA provides specialist fire-related training to commercial organizations and staff have worked very hard to provide the learning outcomes that customers expect. Businesses are required to comply with the requirements of the Health and Safety at Work (HASAW) promulgation with regard to fire safety awareness and training on the use of basic fire protection equipment to enable the early mitigation of fire incidents as and when they arise.



The establishment of this specialized department relates to the need to increase the level of fire safety awareness and training in the commercial sector through the delivery of structured programs, establish an additional income stream by charging commercial rates for the delivery of commercial training programs, and equip the community in preparedness and response for fire and other emergencies in line with NFA's Corporate Vision.

Under the Education Act, NFA is a recognized Private-Vocational Institution and conducts the following TPAF Grant claimable courses to organized groups throughout the year: *Fire Evacuation drills*, *Fire Safety at Work*, *Fire Warden training* and *Fire Team training*. The HASAW legislation has increased the requirement for companies that employ more than ten people to undertake at least one of the above- mentioned training products. Organizations with staff greater than thirty will be required to undertake three of these training programs.

NFA delivered a total of 456 commercial training products during the year compared to 380 in the previous year.

Private Fire Alarm Monitoring System

NFA's GPRS Private Fire Alarm (PFA) Monitoring system continued to be centrally monitored at NFA's Suva Control Centre. The PFAM system utilizes the Vodafone mobile GPRS network as its primary link to facilitate the monitoring of fire alarms via an installed Alarm Signaling Equipment (ASE) interface at the building.

NFA is the sole supplier and installer of the ASE interface units and facilitates the connection of the ASE interface to the GPRS network with the monthly rental of \$10 per ASE connection being borne by the building owner.

During the course of the year, NFA responded to a total of 899 PFA calls (2014: 807) and these calls are analyzed by our ICT Department to ascertain the chargeable runs and those units that were found to be faulty. NFA's attendance cost is billed to the building owner for recovery of these costs.

Fire Safety Awareness

Community awareness activities have involved the delivery of fire safety messages to the various communities in each station area. Key fire safety messages delivered have been focused on the major causes of property fires.



Electrical related fires continued to rank as the highest cause of property fires which constitute 23% of the total structural fires that occurred in 2015. Arson caused property fires ranked second at 19% whilst the balance of the other fire causes made up the remaining 58%.

During the year, there were a total of 7,476 (2014: 9,886) different awareness programs delivered by the NFA teams around the country, covering a total of 120,394 people (2014: 157,921). Our awareness programs were focused on the parents and adults and their responsibility towards the safety of their children and in particular advising them to ensure that children are supervised at all times.

House to house visitations have been very effective as it provided the opportunity for our fire officers to personally talk to families and provide them with fire prevention advice as well as highlighted the areas or practices in the home that can potentially cause unnecessary fires.

Partnership with the Fiji Sun also continued during the year with the weekly feature of Fire safety articles in the Fiji Sun's Friday Shopper Page.

Fire safety commercials were also produced and featured on selected prime time programs on both Fiji TV and FBC TV as NFA continued their aggressive dissemination of fire safety and fire prevention messages to the public.

**KEEP FLAMMABLE LIQUIDS
AWAY FROM HEAT SOURCES,
THEY CATCH
FIRE EASILY.**



A message from the
NATIONAL FIRE AUTHORITY NFA Always Ready

Ten Fire Safety messages were colorfully printed and installed on NFA HQ's Fence at Walu Bay during the year as well as on the canopy for the new NFA 7-ton truck as part of the fire safety awareness campaign.

**PLAN YOUR EASIEST
AND SAFEST ROUTE!**

**DISCUSS AND PRACTICE THE ESCAPE ROUTE
WITH YOUR FAMILY.**

A message from the
NATIONAL FIRE AUTHORITY NFA Always Ready



Our People

The total number of staff employed by the NFA as at 31 December 2015 was 411 compared to 408 in the previous year and details of staff numbers are provided in the table below:

Category	2015	2014
Career firefighters (Permanent)	334	308
Administration & Technical Staff (Permanent)	21	21
Total permanent staff	355	329
Temporary/ Volunteer firefighters (Paid)	40	63
Community Volunteers (Not paid)	16	16
Total manpower	411	408

Community Volunteers

At 31st December 2015, NFA had a total of 16 community volunteers (2014: 16) who are not paid any allowances or wages but volunteered their time for firefighting operations whenever required.

New Recruits

A total of 35 new firefighters were recruited in December 2015 which resulted in the increase in permanent staff numbers. The new firefighters completed the 10 weeks' fire fighter recruit training program held at the RFNS Viti Naval Base in Togalevu.

Fiji Business Excellence Journey 2015

NFA continued its third year into the Business Excellence Journey, maintaining the momentum to improve on the opportunities that were identified during the 2015 evaluation of the organization's progress. To assist managers in this journey a two-day management workshop was held in April 2015 and special guest speakers were invited to talk on leadership, building champion teams, alignment of strategic planning and performance measures, the Fiji Business Excellence journey for Vodafone, importance of Auditing and Stress Management.

The assessment by the 2015 evaluators noted that overall, the National Fire Authority had systems and processes that are well embedded and integrated across the organization and that work was well underway to put in place management practices that will further develop the organization. With NFA's intention to continue in this journey to be a world class organization, NFA needed to strengthen its efforts to improve in the areas of Measurement Analysis and Knowledge Management, Customer Focus and the consolidation and promotion of all its results for holistic organization excellence.

For the Fiji Business Excellence Awards 2015, NFA was proud to be one of the recipients of the Fiji Business Excellence *Achievement Award*. This follows NFA's achievement of the Fiji Business Excellence *Commitment Award* for two consecutive years in 2013 and 2014.

Training Instructors Assessment

NFA coordinated with the Fiji National University (FNU) the assessment of our training instructors to ensure that our commercial trainers are registered as training instructors with FNU and also have the authority to conduct such commercial training business houses and organizations.

Rugby World Cup 2015

NFA was proud to have one of its very own people - Firefighter Leeroy Atalifo, selected to represent Fiji in the 2015 World Cup in England. Firefighter Atalifo, a 2013 firefighter recruit, was one of the two local players selected to represent Fiji in the 2015 Rugby World Cup.

International Collaborations

New Zealand

- Sub Officer Iowane Kuruvakarua attended a 1-week USAR Tour with the New Zealand Fire Service which was facilitated by the Secretariat of the Pacific Community (SPC), Pacific Islands Emergency Management Alliance (PIEMA) and the New Zealand Fire & Rescue Service (NZFRS) from 9th to 15th March 2015.
- Three Firefighter/Brigade Drivers (E. Rigamoto, M. Sanipati and N. Lomata) underwent a week-long specialized training on the newly manufactured Scania Combined Aerial Platform Appliance (22m Ladder Truck) with Fraser Fire & Rescue Limited in New Zealand.

Malaysia

- Sub Officer Joeli Naivolasisiga attended a two weeks training in Malaysia on Handling Hazardous Material Incidents from 26th September to 9th October 2015.

Australia

- The NFA was invited for the first time by Country Fire Authority, Victoria, to participate at the 2015 Australasian Firefighter Championships in Echuca, Victoria, Australia. This Championship is a bi-annual event where the best firefighting teams across Australia and New Zealand are invited to compete.
- NFA sent a 7-member team to compete at the Australasian Firefighters Championship from 18th to 26th October 2015. The team achieved 15th place of the total of 30 teams that participated.

Japan

- Qualified Firefighter Kaiava Francis attended a three-month training on Fire and Disaster Management in Japan from 27th September to 12th December 2015. The course was funded by JICA.

NATIONAL FIRE AUTHORITY

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2015

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**NATIONAL FIRE AUTHORITY
MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015**

In accordance with a resolution of the board of members, the members herewith submit the statement of financial position of the Authority as at 31 December 2015, the related statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year ended on that date and report as follows:

Authority's members

The names of the Authority's members during the year and up to the date of this report were:

Member	Appointed	Term Expired	Resigned
Francis Kean	01/01/2012	31/12/2015	
Weka Vosailagi	01/01/2012		
Lesimemata Maravuakula	01/01/2012	31/12/2015	
Chandu Umarla	01/01/2012	31/12/2015	
Peter McPherson	31/12/2007		
Foraete Hiagi	01/01/2012	31/12/2015	
Satish Patel	03/04/2017		
Inia Naiyaga	03/04/2017		
John O Connor	03/04/2017		

State of Affairs

In the opinion of the members:

- i.) there were no significant changes in the state of affairs of the Authority that occurred during the financial year under review not otherwise disclosed in this report or the financial statements; and
- ii.) the accompanying statement of financial position gives true and fair view of the state of affairs of the Authority as at 31 December 2015 and the accompanying statement of comprehensive income, the statement of changes in equity and the statement of cash flows gives a true and fair view of the result, changes in equity and cash flows of the Authority for the year then ended

Principal Activities

The principal activities of the Authority during the financial year were to coordinate the Emergency Management Service activities for the purpose of fire protection and managing other emergencies and establish courses of training for members of the fire service. There was no change in this activity during the year.

Results

The operating surplus for the year was \$332,799 (2014: \$3,683,169).

Going Concern

Notwithstanding the recent novel coronavirus (COVID -19) outbreak and significant uncertainties, the Authority's members consider that the Authority will continue as a going concern. The members believe that the basis of preparation of financial statements is appropriate and the Authority will be able to continue its operation for at least 12 months from the date of signing this report.

Bad and Doubtful Debts

Prior to the completion of the Authority's financial statements, the members took reasonable steps to ascertain that action had been taken in relation to writing off of bad debts and the provision for doubtful debts. In the opinion of members, adequate provision has been made for doubtful debts.

As at the date of this report, the members are not aware of any circumstances, which would render the amount written off for bad debts, or the provision for doubtful debts in the Authority, inadequate to any substantial extent.

Non-Current Assets

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

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

Unusual Transactions

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

Events Subsequent to Balance Date

Subsequent to year-end, the World Health Organisation (WHO) declared the coronavirus (COVID 19) a "Public Health Emergency of International Concern". Whilst measures and policies have been taken by the national government and nearby trading countries to prevent the spread of the virus, the impact of the virus on amounts and estimates reported or used in the preparation of these financial statements is not expected to be material.

Apart from the above, no matter or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Authority, the results of those operations, or the state of affairs of the Authority in future financial years, which have not been disclosed in this report.

Other Circumstances

As at the date of this report:

- (a) the Authority's members are not aware of any circumstance which would render the values attributed to current assets in the Authority's financial statements misleading.
- (b)
 - (i) no charge on the assets of the Authority has been given since the end of the financial year to secure the liabilities of any other person;
 - (ii) no contingent liabilities have arisen since the end of the financial year for which the Authority could become liable; and
 - (iii) no contingent liabilities or other liabilities of the Authority has become or is likely to become enforceable within the year of twelve months after the end of the financial year which, in the opinion of the Members, will or may substantially affect the ability of the Authority to meet its obligations as and when they fall due.

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

Signed for and on behalf of the board and in accordance with a resolution of the board of members.

Dated this 22 day of January 2021



Chairman


Member

**NATIONAL FIRE AUTHORITY
STATEMENT BY MEMBERS OF THE AUTHORITY
FOR THE YEAR ENDED 31 DECEMBER 2015**

In accordance with a resolution of the members of the National Fire Authority, we state that in the opinion of the members:

- (i) the accompanying Statement of Comprehensive Income of the Authority is drawn up so as to give a true and fair view of the results of the Authority for the year ended 31 December 2015;
- (ii) the accompanying Statement of Changes in Equity of the Authority is drawn up so as to give a true and fair view of the changes in equity of the Authority for the year ended 31 December 2015;
- (iii) the accompanying Statement of Financial Position of the Authority is drawn up so as to give a true and fair view of the state of affairs of the Authority as at 31 December 2015;
- (iv) the accompanying Statement of Cash Flows of the Authority is drawn up so as to give a true and fair view of the cash flows of the Authority for the year ended 31 December 2015;
- (v) at the date of this statement there are reasonable grounds to believe the Authority will be able to pay its debts as and when they fall due; and
- (vi) all related party transactions have been adequately recorded in the books of the Authority.

Signed for and on behalf of the board and in accordance with a resolution of the board of members.

Dated this 22 day of January 2021


.....
Chairman


.....
Member



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INDEPENDENT AUDITOR'S REPORT

To the Board Members of National Fire Authority

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of National Fire Authority ("the Authority"), which comprise the statement of financial position as at 31 December 2015, and 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 for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the National Fire Authority as at 31 December 2015, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting standards (IFRS).

Basis for Qualified Opinion

- 1) I did not perform any physical verification to test existence of Property, Plant and Equipment recorded at a cost of \$15,348,244. In addition, payment vouchers for certain fixed asset addition were not provided. I was unable to satisfy myself by alternative means as no proper records has been maintained by the Authority for fixed asset verification performed in 2015.
- 2) The Authority's accounting policy for deferred revenue classified as non-current liability consists of deferred government grants related to acquisition of property, plant and equipment which will be amortized over its useful life. I noted that the Authority has recorded the capital grants received in prior years as grant income instead of being recorded as deferred revenue. Moreover, it has not maintained proper records of fixed assets acquired through capital grants in prior years. Accordingly, I am unable to ascertain the accuracy of deferred revenue balance recorded in the books of account of the Authority for the year ended 31 December 2015.
- 3) The Authority was unable to provide proper schedule and reconciliation for long service leave to support the long service leave liability balance of \$42,600 recorded in the statement of financial position as at 31 December 2015. As a result, I was unable to verify the completeness and accuracy of the balance and also unable to determine whether any adjustments might have been necessary in respect of long service leave liability balance at the end of the financial year and any corresponding adjustments to the elements making up the statement of income and expenditure and statement of financial position.

- 4) I did not attend and observe annual inventory physical counting and verification by management at the end of the financial year. I was unable to satisfy myself by alternative audit procedures concerning the inventory quantities held as at 31 December 2015. Furthermore, stock take reports were not made available for my review. Accordingly, I am unable to determine the impact of the above limitations, if any, to the inventory balances as at 31 December 2015.

I have 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 Authority 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 my 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.

Emphasis of Matter

I draw attention to Note 19 of the financial statements, which notes the World Health Organization's declaration of the outbreak of COVID-19 as a global pandemic subsequent to 31 December 2015 and how this has been considered by the Members of the Authority in the preparation of the financial statements. As set out in Note 19, no adjustments have been made to the financial statements as at 31 December 2015 for the impacts of COVID-19.

My opinion is not modified in respect of this matter.

Other Matters

1. The Authority has not been exercising section 32(E) of the National Fire Service Act 1994 whereby the owner of the property that is not insured is liable to pay to the Authority reasonable costs and expenses incurred by the Authority in providing firefighting services.
2. The Authority has not conducted any assessments of individual debtors' recoverability prior to accounting for provision for doubtful debts totaling \$136,304.
3. Water levy receivable of \$74,833 recorded as trade receivables being overstated by \$18,652 as at 31 December 2015.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The management and Director are responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standards and for such internal control as management and Directors determine 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 and Directors are responsible for assessing the Authority'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 and Directors either intend to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible of overseeing the Authority's financial reporting process.

Auditor's Responsibility 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:

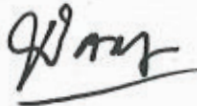
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 the Authority'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 and Directors' use of the 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 Authority's ability to continue as a going concern. If I conclude that 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 Authority 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 those charged with governance 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 my opinion, except for the effects of the matter described in the Other Matters paragraph of this report, the financial statements have been prepared in accordance with the requirements of the National Fire Service Act 1994 in all material respects, and;

- a) I have been given all information, explanations and assistance necessary for the conduct of the audit; and
- b) The Authority has kept sufficient financial records to enable the financial statements to be prepared and audited.



Ajay Nand
AUDITOR-GENERAL



Suva, Fiji
22 January, 2021

**NATIONAL FIRE AUTHORITY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	2015 \$	Restated * 2014 \$
Income			
Revenue	2	12,508,104	14,321,386
Total income		12,508,104	14,321,386
Expenses			
Personnel expenses	3	(7,091,241)	(5,693,041)
Depreciation and amortisation		(1,225,317)	(1,009,735)
Operating and administration expenses	4	(3,858,747)	(2,935,441)
Total expenses		(12,175,305)	(10,638,217)
Net operating surplus for the year		<u>332,799</u>	<u>3,683,169</u>

Certain amounts shown here do not correspond to the 2014 financial statements and reflect adjustments made. Refer to note 18.

**NATIONAL FIRE AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015 \$	Restated * 2014 \$
Retained earnings		
Balance at 1 January	17,136,089	13,452,920
Net operating surplus for the year	332,799	3,683,169
Balance at 31 December	<u>17,468,888</u>	<u>17,136,089</u>
TOTAL EQUITY	<u>17,468,888</u>	<u>17,136,089</u>

Certain amounts shown here do not correspond to the 2014 financial statements and reflect adjustments made. Refer to note 18.

**NATIONAL FIRE AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2015**

			Restated *
	Notes	2015 \$	2014 \$
Current assets			
Cash and cash equivalents	5	2,301,767	7,054,046
Held-to-maturity investments	6	2,834,290	1,822,775
Prepayments	7	426	398
Trade and other receivables	8(a)	2,273,541	1,794,720
Inventories	9	90,894	304,104
Total current assets		<u>7,500,918</u>	<u>10,976,043</u>
Non-current assets			
Property, plant and equipment	10	15,348,244	8,784,688
Total non-current assets		<u>15,348,244</u>	<u>8,784,688</u>
Total assets		<u>22,849,162</u>	<u>19,760,731</u>
Current liabilities			
Trade and other payables	11	1,054,368	620,816
Employee benefit liability	12	84,860	89,739
Total current liabilities		<u>1,139,228</u>	<u>710,555</u>
Non-current liabilities			
Deferred revenue	13	4,198,446	1,764,063
Employee benefit liability	12	42,600	150,024
Total non-current liabilities		<u>4,241,046</u>	<u>1,914,087</u>
Total liabilities		<u>5,380,274</u>	<u>2,624,642</u>
Net assets		<u>17,468,888</u>	<u>17,136,089</u>
Equity			
Retained earnings		17,468,888	17,136,089
Total equity		<u>17,468,888</u>	<u>17,136,089</u>

Certain amounts shown here do not correspond to the 2014 financial statements and reflect adjustments made. Refer to note 18.

Signed for and on behalf of the Authority in accordance with a resolution of the Authority members.


Chairman


Director

The accompanying notes form an integral part of this Statement of Financial Position.

**NATIONAL FIRE AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	2015 \$	2014 \$
Operating Activities			
Cash receipts in the course of operations		11,282,816	11,905,446
Cash payments in the course of operations		(10,428,963)	(10,556,705)
Net cash from operations		853,853	1,349,741
Government grant received		416,054	3,375,295
Net Cash flows from Operating Activities		<u>1,268,907</u>	<u>4,725,036</u>
Investing Activities			
Capital grant received from Government		2,706,473	869,567
Interest from investment		47,323	47,323
Income from investment property		12,000	12,000
Payments for held- to-maturity investments		(1,011,515)	(14,180)
Payments for property, plant and equipment		(7,775,467)	(3,086,652)
Net cash flows used in Investing Activities		<u>(6,021,186)</u>	<u>(2,171,942)</u>
Net (decrease) / Increase in cash and cash equivalents		(4,752,279)	2,553,094
Cash and cash equivalents at 1 January		<u>7,054,046</u>	<u>4,500,952</u>
Cash and cash equivalents at 31 December	5	<u><u>2,301,767</u></u>	<u><u>7,054,046</u></u>

**NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

1. GENERAL INFORMATION

National Fire Authority (the "Authority") is a fully owned Government of Fiji entity domiciled in Fiji. The financial statements were authorised for issue with a resolution of members on 15th January 2021.

The principle activities of the Authority during the course of the financial year were to coordinate the Emergency Management Service activities for the purpose of fire protection and managing other emergencies and establish courses of training to members of the fire services.

The Authority operates predominantly from their head office at Argo Street, Walu Bay. However, there are operational centres at Nausori, Valelevu, Pacific Harbour, Navua, Sigatoka, Nadi Denarau, Lautoka, Ba, Tavua, Labasa, Savusavu, Taveuni and Levuka.

1.1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

summary of significant accounting policies adopted by the Authority are set out in this note. The policies adopted are accordance with International Financial Reporting Standard ("IFRS") as issued by the International Accounting standards Board ("IASB").

Il amounts are stated in Fijian currency.

a) Basis of preparation of the Financial Statements

The financial statements have been prepared in accordance with the historical cost convention and do not take into account changing money values or current valuations of non-current assets.

Statement of compliance

The Financial Statements have been prepared in accordance with the IFRS issued by the IASB.

Standards, amendments and interpretations issued

A number of standards and interpretations have been issued by the IASB during the year, but are not yet effective, up to the date of issuance of the Authority's financial statements. The Authority intends to adopt these standards, if applicable, when they become effective.

<u>Reference</u>	<u>Title</u>	<u>Effective Date</u>
IFRS 9	Financial Instruments	1 January 2018
IFRS 15	Revenue from Contracts with Customers	1 January 2018
IFRS 16	Leases	1 January 2019

b) Foreign currencies transactions

Foreign currency transactions are translated to Fiji dollars at rates of exchange ruling at the date of the transactions. Amounts receivable and payable in foreign currencies are translated to Fiji dollars at the rates of exchange at balance date. All exchange gains or losses whether realised or unrealised are reflected in the Statement of Comprehensive Income.

c) Use of estimates and judgements

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses and the accompanying disclosures. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimates are revised and in any future years affected.

1.1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Use of estimates and judgements (continued)

In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements including the following notes:

Note 1(d) - Property, plant and equipment impairment
Note 1(e) - Allowance for doubtful debts
Note 1(f) - Impairment
Note 1(j) - Employee entitlements

d) Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and impairment losses.

Historical cost includes expenditure that is directly attributable to the acquisition and installation of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. The carrying amount of the replaced part is de-recognised. All other repairs and maintenance are charged to the statement of comprehensive income during the financial year in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful

lives, using the straight-line method. The following annual depreciation rates are as follows:

Land and buildings	10%
Leasehold improvements	Term of lease
Fire engines	5% - 10%
Motor vehicles	20%
Radio equipment	10%
Fire fighting equipment	10%
Office equipment	20%
Furniture and fittings	15%
Computer equipment	20%

Where estimated useful lives or recoverable values have diminished due to technological change or market conditions, depreciation is accelerated. The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are taken into account in determining the results for the year.

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.

1.1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Trade and other receivables

Trade receivables are carried at original invoice amounts less provision made for impairment of these receivables. A provision for impairment of receivables is established when there is objective evidence that the Authority will not be able to collect all amounts due according to the original terms of the receivables. This provision is based on a review of all outstanding amounts at year end. Bad debts are written off during the year in which they are identified.

f) Impairment of non-financial assets

The carrying amount of assets is reviewed at each balance date to determine whether there is any indication of impairment. If any such indication exists, the assets recoverable amount is estimated at balance date. An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. All impairment losses are recognised in the statement of comprehensive income.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount and is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation and amortisation, if no impairment had been recognised.

g) Inventories

Inventories are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated selling expenses.

The cost of inventories is based on the first-in-first-out principle and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition.

h) Cash and cash equivalent

For the purpose of the Statement of Cash Flows, cash and cash equivalent comprise cash at bank and on hand. Bank overdrafts (if any) are classified as borrowings under current liabilities on the Statement of Financial Position.

i) Trade and other payables

These amounts represent liabilities for goods and services provided to the Authority prior to the end of the financial year and which are unpaid. The amounts are usually paid within 30 days of recognition.

j) Employee entitlements

(i) Wages, salaries and annual leave

Liabilities for employees' entitlements related to wages and salaries, annual leave and other current employee entitlements (that are expected to be paid within twelve months) are accrued at undiscounted amounts, calculated at amounts expected to be paid as at reporting date.

1.1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

j) Employee entitlements *(continued)*

(ii) Long service leave and gratuity benefits

The liability for long service leave and gratuity benefits is recognised in the employee entitlements measured as 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 market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

k) Deferred revenue

Deferred revenue classified as non-current liability consists of deferred government grants related to acquisition of property, plant and equipment and underground fire hydrant which will be amortised over its useful life.

l) Income tax

The Authority is exempt from income tax as per the Income Tax Act 2015.

m) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and revenue can be reliably measured. Revenue represents income earned from fees charged for fire services, insurance fire levy, interest earned, commission received and water levy and is recognised on accrual basis.

(i) Amortisation of deferred revenue

The benefits arising from the assets acquired by the Authority from those received from Fiji Government and other organisations are credited to Statement of Comprehensive Income at the rate those assets are depreciated.

(ii) Fire levy contribution

Fire levy contributions are brought on an accrual basis at 0.06% of the total of all sums insured during the year.

(iii) Water levy contributions

Water levy contributions are brought to account on an accrual basis at a rate of \$0.50 per water meter per month as provided for in the National Fire Service (Amendment) Act 1997.

n) Comparatives

Where necessary, amounts relating to prior year have been reclassified to conform with presentation in the current year.

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2015

2. Income	2015	2014
	\$	\$
Amortisation of deferred income	114,998	2,112
Fire Levy contributions	9,917,473	9,695,483
Government grants	67,227	1,925,730
Ambulance grant	347,826	467,470
Private fire alarm rental, attendance and special services	243,275	228,158
Structural fire safety	943,755	951,063
Water levy contributions	253,750	336,895
Other income	619,800	575,960
JICA Aid	-	138,515
	<u>12,508,104</u>	<u>14,321,386</u>
3. Personnel expenses	\$	\$
Wages and salaries	6,309,625	6,034,723
FNPF contributions	732,920	594,143
TPAF levy	48,696	64,175
	<u>7,091,241</u>	<u>6,693,041</u>
4. Operating and administration expenses	\$	\$
Audit fees	7,826	7,391
Advertising	365,705	116,713
Bank charges	6,626	7,001
Communication	148,457	135,727
Community awareness	17,604	5,412
Electricity	86,813	78,447
Fire fighting expenses	30,983	25,207
Fire station expenses	189,774	86,489
Insurance	258,572	243,449
Motor vehicle - fuel	242,309	291,498
- insurance	76,777	61,705
- repairs	566,297	541,883
Premises rental and rates	57,555	78,938
Repairs and maintenance - others	90,333	54,790
Staff training	313,206	390,595
Travel and accommodation	94,973	48,143
Uniform	63,580	42,868
Other expenses	1,241,357	719,185
	<u>3,858,747</u>	<u>2,936,441</u>
5. Cash and cash equivalents	\$	\$
Cash at bank	2,296,289	7,049,632
Cash on hand	5,478	4,414
	<u>2,301,767</u>	<u>7,054,046</u>

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015	2014
	\$	\$
6. Held-to-maturity investments		
Term deposits	<u>2,834,290</u>	<u>1,822,775</u>

Term deposits are placed with financial institutions in Fiji at terms of 12 months. The interest rate of these deposits range from 3.50% to 3.85%.

	\$	\$
7. Prepayments		
Prepayments	<u>426</u>	<u>398</u>

	\$	\$
8. Trade and other receivables		
		(Restated)
(a) Trade accounts receivable	1,860,147	1,816,628
Less: Provision for doubtful debts	<u>(136,304)</u>	<u>(24,560)</u>
	1,723,843	1,792,068
Deposits	12,639	2,652
VAT receivable	865,382	-
Less: Provision for doubtful debts	<u>(413,557)</u>	<u>-</u>
Staff advances	28,984	-
Other receivables	56,250	-
Total trade and other receivables	<u>2,273,541</u>	<u>1,794,720</u>

(b) Movements in allowance for doubtful debtors of trade receivables are as follows:

	\$	\$
As at 1 January	24,560	24,560
Movement during the year	<u>111,744</u>	<u>-</u>
As at 31 December	<u>136,304</u>	<u>24,560</u>

(c) As at 31 December 2015 and 2014, the ageing analysis of the Authority's trade receivables (net of allowance for doubtful debts) is as follows:

	Total	Neither past due nor impaired	Past due but not impaired	
			60-90 days	>90 days
	\$	\$	\$	\$
31 December 2015	1,723,843	1,702,509	21,334	-
31 December 2014	2,132,648	1,999,625	5,866	127,157

	\$	\$
9. Inventories		
Consumables and spares	<u>90,894</u>	<u>304,104</u>

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE YEAR ENDED 31 DECEMBER 2015

10. Property, plant and equipment

	Land and buildings	Fire engines	Motor vehicles	Radio equipment	Fire fighting equipment	Office equipment	Furniture & fittings	Computer equipment	Station requirements	Rescue equipment	Other assets	Work in Progress	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 January 2015	5,486,442	6,874,847	650,789	722,999	2,145,284	108,013	176,200	366,035	195,821	168,724	1,558,217	-	18,853,371
Additions	221,416	2,351,495	208,113	45,983	349,092	16,065	31,482	43,180	39,923	843	1,288,394	3,193,695	7,789,691
Disposals	(74,688)	-	-	(280)	(593)	-	-	-	(1,177)	-	-	-	(76,736)
Balance at 31 December 2015	5,633,170	9,226,342	858,902	768,702	2,493,783	124,078	207,682	409,215	234,567	169,567	3,246,611	3,193,695	26,566,324
Accumulated depreciation													
Balance at 1 January 2015	3,853,895	2,889,611	439,506	510,559	1,298,005	87,849	145,557	241,811	111,315	101,586	388,887	-	10,088,683
Depreciation charge for the year	386,090	290,827	78,947	37,293	184,355	8,822	8,390	44,006	27,273	16,927	142,388	-	1,225,317
Disposals	(74,688)	-	-	(120)	(593)	-	-	-	(520)	-	-	-	(75,820)
Balance at 31 December 2015	4,165,297	3,180,438	518,455	547,732	1,481,767	96,671	154,047	285,817	138,068	118,513	531,275	-	11,218,080
Carrying amount													
Balance at 31 December 2014	1,632,547	3,985,236	211,281	212,440	847,279	20,164	30,543	124,224	84,506	87,138	1,569,330	-	6,784,689
Balance at 31 December 2015	1,467,873	6,045,904	340,447	220,970	1,012,016	27,407	53,645	123,368	96,499	51,054	2,715,336	3,193,695	15,348,244

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015	2014
	\$	\$
11. Trade and other payables		
Trade accounts payable and accrued liabilities	1,054,368	544,923
VAT payable	-	75,160
Advances	-	733
	<u>1,054,368</u>	<u>620,816</u>
12. Employee benefit liability	\$	\$
Annual leave		
<u>Current</u>		
At 1 January	89,739	89,739
Movement during the year	<u>(4,879)</u>	<u>-</u>
At 31 December	<u>84,860</u>	<u>89,739</u>
Long service leave		
<u>Non-current</u>		
At 1 January	150,024	150,024
Movement during the year	<u>(107,424)</u>	<u>-</u>
At 31 December	<u>42,600</u>	<u>150,024</u>
13. Deferred Revenue		Restated
At 1 January	1,764,063	896,608
Add: grant received from Government and LTA	2,616,608	869,567
Less: provision for amortisation	(182,225)	(2,112)
At 31 December	<u>4,198,446</u>	<u>1,764,063</u>
14. Commitments		
(a) Capital expenditure - Approved by the board and committed	<u>2,799,680</u>	<u>2,953,137</u>
(b) Operating lease commitments		
At year-end, the Authority has outstanding commitments under an operating leases that fall due as follows:		
	\$	\$
Not later than one year	<u>28,830</u>	<u>21,930</u>
15. Contingent liabilities		
Contingent liabilities exist with respect to the following:		
Litigation	<u>22,526</u>	<u>-</u>
16. Related party information		
a) Identity of related parties		
The Authority is wholly owned by the Government of the Republic of Fiji. The Authority undertook various transactions with Government owned entities on normal trading terms and conditions.		

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

16. Related party information (continued)

b) Members and executive officers

The members of the Authority in office at any time during the year were:

Member	Appointed	Term Expired
Francis Kean	01/01/2012	31/12/2015
Waka Vosallagi	01/01/2012	
Lesimemata Maravuakula	01/01/2012	31/12/2015
Chandu Umaria	01/01/2012	31/12/2015
Peter McPherson	31/12/2007	
Foraete Hlagi	01/01/2012	31/12/2015
Satish Patel	03/04/2017	
Inia Nalyaga	03/04/2017	
John O Connor	03/04/2017	

c) Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any member (whether executive or otherwise) of that Authority.

During the year, the following persons were the executives identified as key management personnel, with the greatest Authority and responsibility for the planning, directing and controlling the activities of the Authority.

Name	Current title
John O'Connor	Chief Executive Officer
Qionilau Moeaitai	Chief Fire Officer
Mileta Seniroqa	Manager Human Resource and Corporate Affairs
Timoci Nakaruru	Acting Divisional Fire Officer - Central Eastern
Raj Durgeshwaran Pillay	Divisional Fire Officer - West/ Acting Deputy Chief Fire Officer
Gopal Reddy	Acting Divisional Fire Officer - West
Soroepeli Korobiau	Divisional Fire Officer - North

d) Key management personnel compensation

The aggregate compensation of the key management personnel comprises only short- term benefits and is set out below:

	2015	2014
	\$	\$
Salaries and other	408,000	411,319

17. Risk management objectives and policies

The Authority's activities expose it to a variety of financial risks: market risk and credit risk.

Risk management is carried out by management of the Authority. The Authority's members provide direction for overall risk management covering specific areas, such as mitigating market risk and credit risk.

Risk is inherent in the Authority's activities but it is managed through a process of ongoing identification, measurement and monitoring, subject to risk limits and other controls. This process of risk management is critical to the Authority's continuing profitability and each individual within the Authority is accountable for the risk exposure relating to his or her responsibilities. The Authority is exposed to credit risk and market risks.

The independent risk control process does not include business risks such as changes in the environment, technology and industry. They are monitored through the Authority's strategic planning process.

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2015

17. Risk management objectives and policies *continued*

Risk management structure

The Board of members are ultimately responsible for identifying and controlling risks. The Directors have set up sub committees to be responsible for managing and monitoring specific risks such as audit, finance, human resource and credit.

Board of Members

The Board of members are responsible for the overall risk management approach and for approving the risk strategies and principles.

a) Market risk

Market risk is the risk that changes in market prices, such as interest rates will affect the Authority's income. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return on risk.

(i) Political climate

The Authority operates in Fiji and changes to governments and the policies they implement affect economic situation and ultimately the revenues of the Authority. To address this, the Authority will review its pricing regularly and responds to change in policies appropriately.

(ii) Interest rate risk

The Authority has held-to-maturity investments which are at a fixed interest rate, hence there are no interest rate risks during the period of the investment.

b) Credit risk

Credit risk is managed by management with board oversight. Credit risk arises from cash and cash equivalents as well as credit exposure to outstanding receivables. The Authority monitors receivables balances on an ongoing basis with the result that the Authority's exposure to bad debts is not significant. There are no significant concentrations of credit risk within the Authority. On time payments from customers are monitored on a timely basis.

The carrying amount of financial assets represented the maximum credit exposure. The maximum credit exposure to credit risk at the reporting date was:

	2015 \$	2014 \$
Cash and cash equivalent	2,301,767	7,054,046
Trade and other receivables	2,273,541	1,794,720
	<u>4,575,308</u>	<u>8,848,766</u>

18. Restatement of 2014 Financial Statements

There is a material impact on retained earnings amounting to \$39,046 resulting from unaccounted release of deferred revenue from amortisation of hydrant of \$1,361,722, payment of \$982,096 being double recorded in prior year and double recording of grant revenue of \$340,580 in prior year. In the current year, the Authority corrected the accounting of release of deferred revenue and double recording of payment. The correction has been made retrospectively.

	<u>2014 Previously reported</u> \$	<u>2014 Increase</u> \$	<u>2014 Restated</u> \$
<u>Statement of Comprehensive Income</u>			
Revenue	15,644,062	(1,322,676)	14,321,386
Total revenue	<u>15,644,062</u>	<u>(1,322,676)</u>	<u>14,321,386</u>
<u>Statement of Changes in Equity</u>			
Retained Earnings	17,097,043	39,046	17,136,089
Total equity	<u>17,097,043</u>	<u>39,046</u>	<u>17,136,089</u>
<u>Statement of financial position</u>			
Cash and cash equivalent	8,036,142	(982,096)	7,054,046
Trade and other receivable	2,135,300	(340,580)	1,794,720
Deferred revenue	(3,125,785)	1,361,722	(1,764,063)
Total net assets	<u>7,045,657</u>	<u>39,046</u>	<u>7,084,703</u>

19. Events Subsequent to Balance Date

The World Health Organisation (WHO) declared the coronavirus (COVID 19) a "Public Health Emergency of International Concern". Whilst measures and policies have been taken by the national government and nearby trading countries to prevent the spread of the virus, the impact of the virus on amounts and estimates reported or used in the preparation of these financial statements is not expected to be material.

Apart from the above, no matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in the future financial years.

20. Authority Incorporation

The Authority was incorporated in Fiji under National Fire Services Act, 1994.

Registered office

The registered office of the Authority is located at:

Argo Street
Walu Bay
P O Box 207
Suva, Fiji

Number of employees

As at balance date, the Authority had 419 employees (2014: 415).

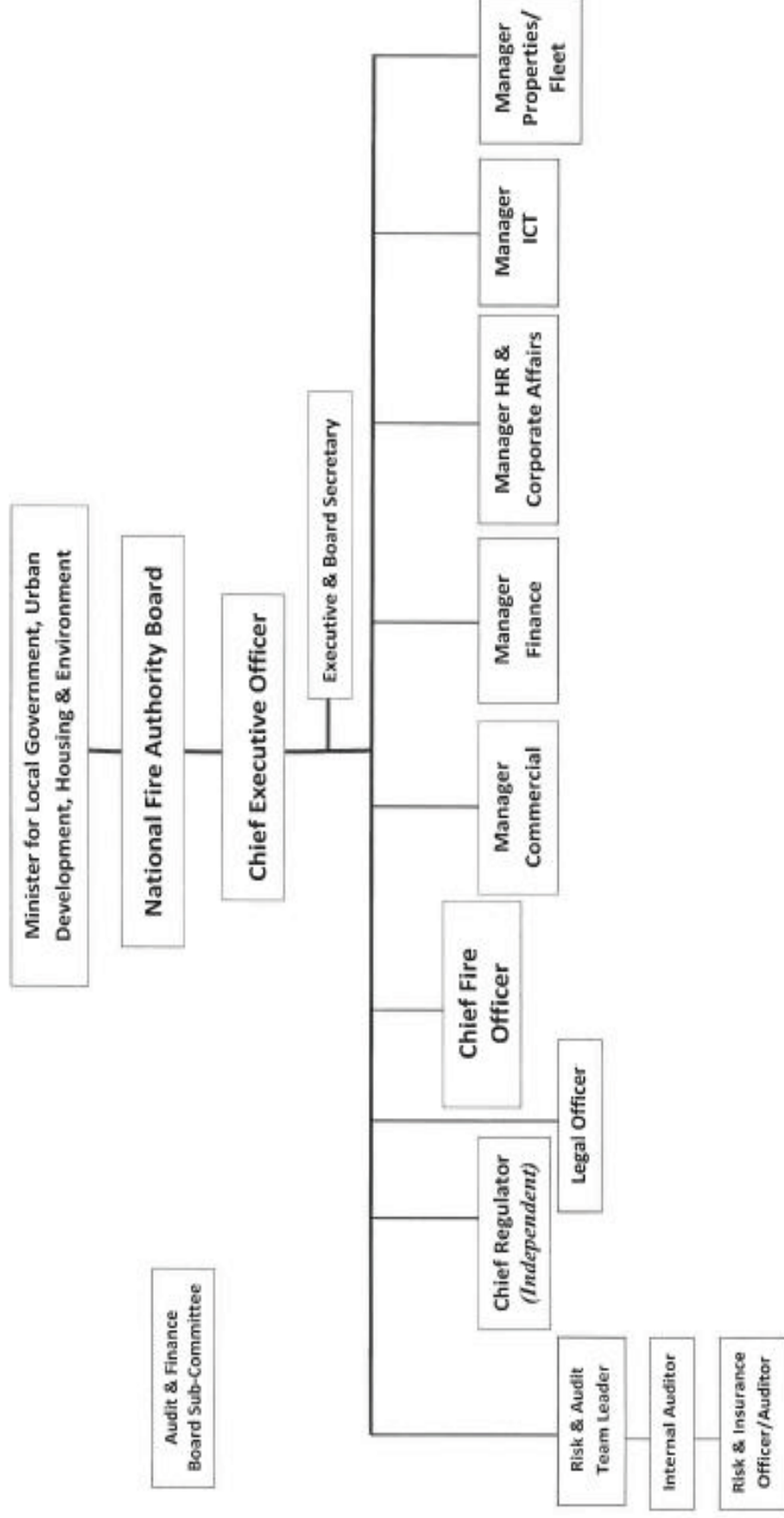
**NATIONAL FIRE AUTHORITY
DETAILED INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015	2014
	\$	Restated
Income		
Amortisation of deferred revenue (hydrant grant)	114,998	2,112
Commission	16,083	14,134
Commercial training	447,975	225,672
Fire levy contribution	9,917,473	9,695,483
Government grants	67,227	1,925,730
Ambulance grant	347,826	467,470
Miscellaneous	212,999	64,755
Private fire alarm rental, attendance & connection fees	243,275	228,158
Rental income	17,984	12,000
Special services	4,033	4,349
Structural fire safety	943,755	951,063
TPAF grant	38,652	54,759
Interest	51,736	47,323
Gain/(loss) from sale of ASE's	(175,924)	143,707
Water levy contributions	253,750	336,895
Donations	6,262	9,261
JICA Aid income	-	138,516
Total income	12,508,104	14,321,387
Operating and administrative expenses		
Audit fees	7,826	7,391
Advertising	365,705	116,713
Bank charges	6,626	7,001
Board expenses	28,219	35,092
Commission	(2,806)	(935)
Communication	148,457	135,727
Community awareness	17,604	5,412
Depreciation	1,225,317	1,009,735
Doubtful debts	525,301	-
Electricity	86,813	78,447
Entertainment	-	91
Fire fighting expenses	30,983	25,207
Fire station expenses	189,774	86,489
FNPF	732,920	594,143
Insurance	258,572	243,449
Legal expenses	51,579	10,156
Meeting expenses	3,194	3,204
Miscellaneous expenses	14,685	14,191
Motor vehicle - fuel	242,309	291,498
- Insurance	76,777	61,705
- Repairs	566,297	541,883
Natural disaster	(42)	1,398
Office expenses	10,897	5,235
Postage and freight	(4,280)	5,281
Premises rental and rates	57,555	78,938
Printing and stationery	97,155	83,433

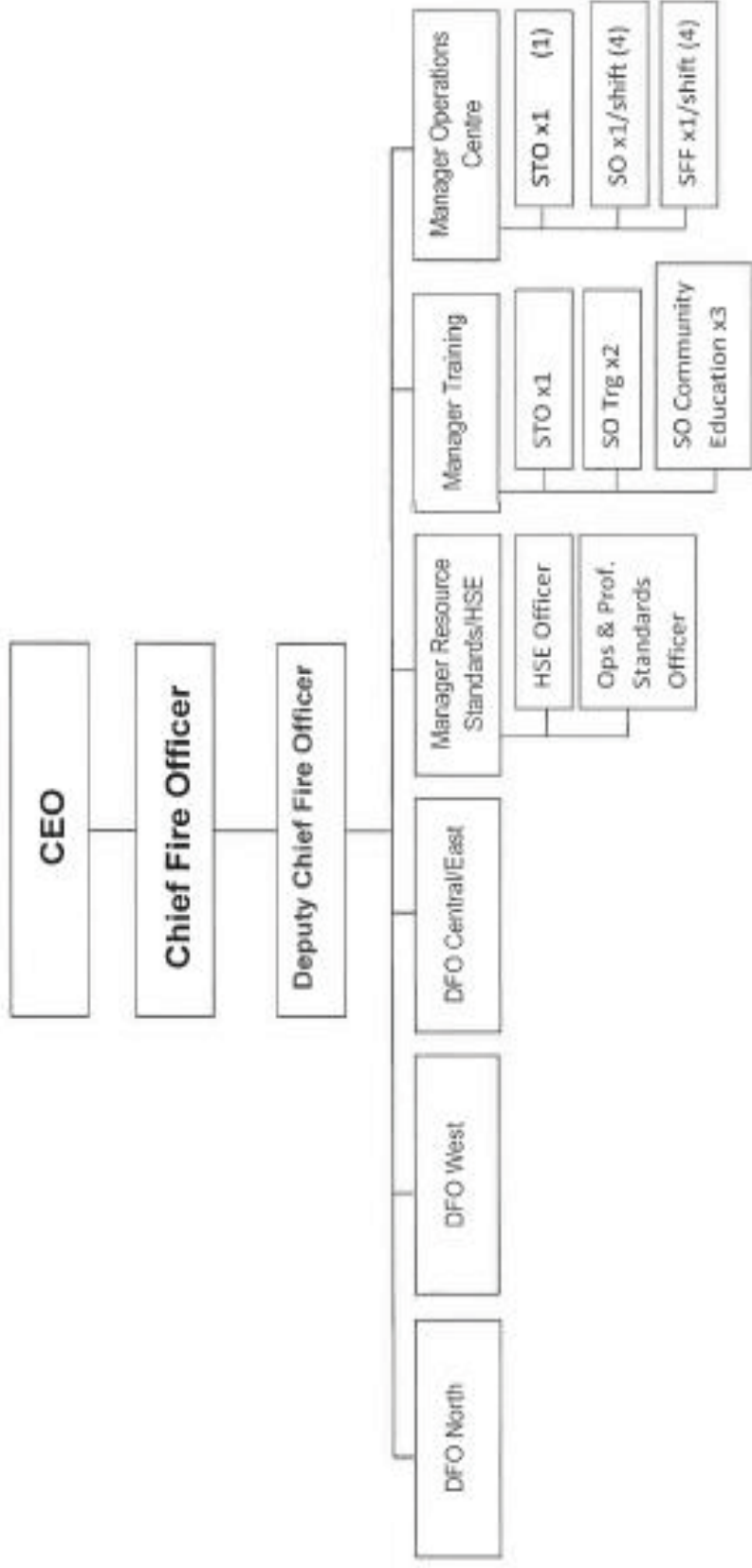
**NATIONAL FIRE AUTHORITY
DETAILED INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015	2014
	\$	\$
Professional fees	(11,548)	77,338
Repairs and maintenance - others	90,333	54,790
Repeater rental	8,217	9,391
Salaries and wages	6,309,626	6,034,723
Staff amenities	3,810	5,759
Staff training and recruitment expense	313,208	390,595
Subscriptions and donations	9,525	10,014
Subsistence allowances	113,574	77,975
Travel and accommodation	94,973	48,143
TPAF levy	48,696	64,175
Uniform	63,580	42,868
Volunteer brigade	384,002	370,588
Water	10,074	10,975
Total operating and administration expenses	<u>12,175,305</u>	<u>10,638,218</u>
Net surplus for the year	<u>332,799</u>	<u>3,683,169</u>

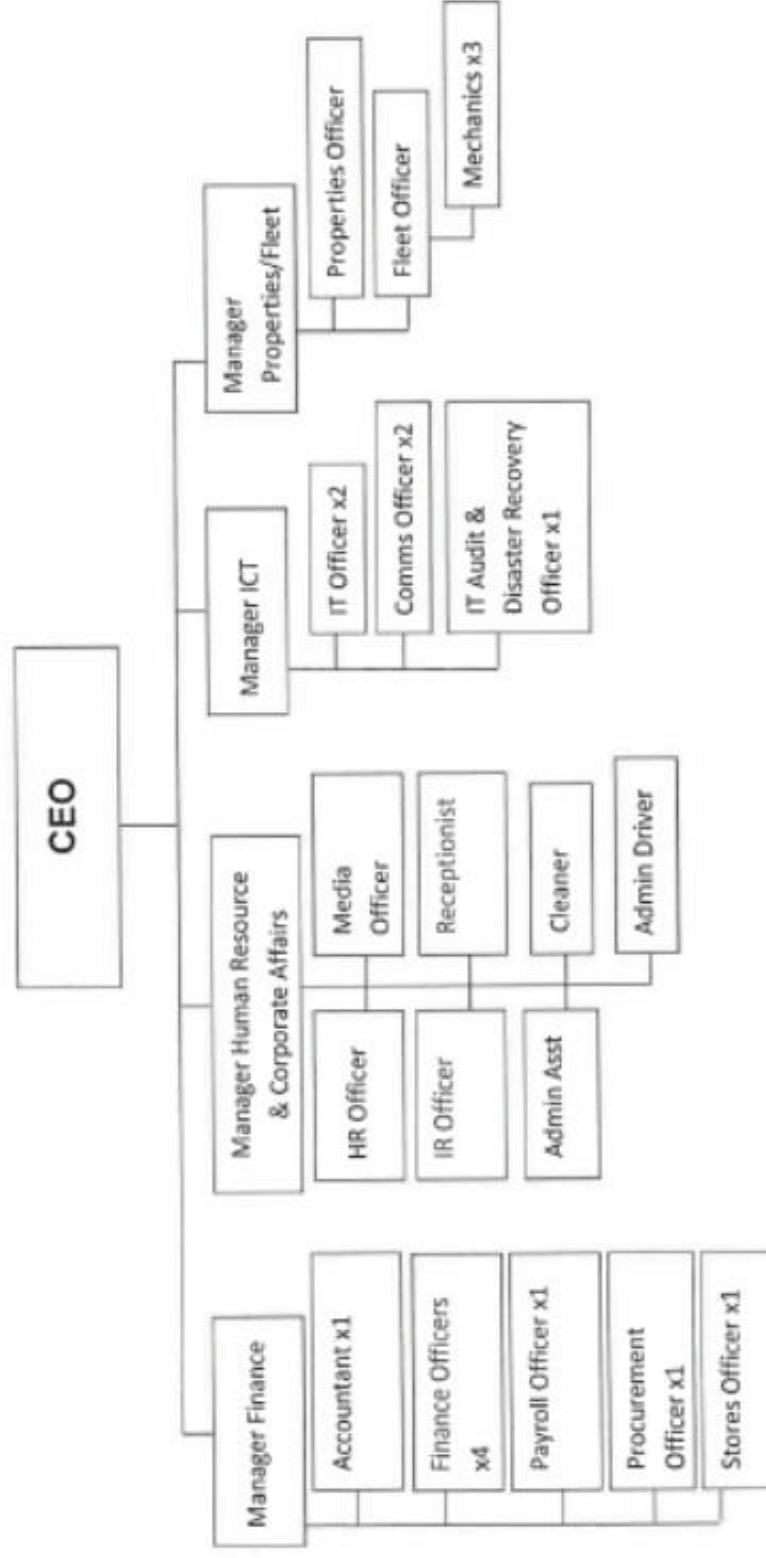
NATIONAL FIRE AUTHORITY ORGANIZATION STRUCTURE



NATIONAL FIRE AUTHORITY ORGANIZATIONAL STRUCTURE - OPERATIONS



NATIONAL FIRE AUTHORITY ORGANIZATIONAL STRUCTURE - CORPORATE SERVICES





NFA

NATIONAL FIRE AUTHORITY
FIJI

Always Ready.