

# SUVA CITY COUNCIL

# ANNUAL REPORT 2008





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# ANNUAL REPORT



PARLIAMENT OF FIJI PARLIAMENTARY PAPER NO. 76 OF 2020

#### SUVA CITY COUNCIL

*Cioic Centre, Suca Fiji,* P.O. Box 176, Suva.

SPECIAL ADMINISTRATOR, CHANORA K. UMARIA {umariac@scc.org.fj>

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City of Suba

Fiji Business Excellence Commitment Award

9<sup>th</sup> August 2012

The Minister Col. Samuela Saumatua Ministry of Local Government, Urban Development, Housing & Environment FFA House Gladstone Road <u>SUVA</u>

Sir

In accordance with the requirement of Section 19 of the Local Government Act, Chapter 125, I have pleasure in presenting, on behalf of the Suva City Council, the Annual Report and the Audited Statement of Accounts for the Year Ended 31<sup>st</sup> December, 2008.

Yours faithfully

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{CHANDU K. UMARIA} SPECIAL ADMINISTRATOR

# SUVA CITY COUNCIL 2008 ANNUAL REPORT

#### From the Lord Mayor

This annual report explains the work we did, our financial results, the standard of service we provided and the contribution our work made to Suva City.

The Council's strategy to create a cleaner and beautiful physical environment resulted in how the Organization had mobilized resources for voluntary cleanups and awareness programs on environmental issues.

Despite the constrained budgets, Council continued to maintain all the civic amenities within the scope of the budgets.

While we can't always rely on the weather, residents continued to enjoy good roads, rubbish collection, cleaning of parks, gardens and drains. Although we had some areas of challenge but strived with minimal budgets to satisfy customers and make Suva a great place to live.

Council was privileged to provide an office space for the Commonwealth Local Government Forum over the years and in 2008, CLGF lent tremendous support and assistance free of charge in terms of exchange of experience among local government practitioners and practical capacity building.

I would like to thank the Deputy Mayor, Councillors, Council Officers, the organizations we work with such as the Ministry of Local Government Urban Development, Housing & Environment, Ministries, CLGF, Fiji Local Government Association, representatives from the Public Works Department, Land Transport Authority, Fiji Electricity Authority, Telecom Fiji, National Roads Safety Council, Suva Chamber of Commerce, Suva Retailers Association, Destination Suva Committee who served as Co-Opted Members on our Standing Committees and the hundreds of volunteers and community organizations that have worked so hard to contribute to this Council and this City during the year.

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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

#### 2008

#### MEMBERS OF THE COUNCIL

#### SUVA CENTRAL WARD

Sashi Kant Dhanji, JP.,CO.,(HCF) Deven Magan, JP Dhani Ram - resigned Mrs. Priscilla Singh Chandra Kant Umaria, MF,JP.CO.(HCF)

#### SAMABULA WARD

Anwar Khan Anendra Prasad Babu Satyanand Sharma Rupeni Mavoa Silimaibau Solomone Vosaicake

#### TAMAVUA WARD

Eroni Umu Cakacaka Panapasa Belena Ceinaturaga Maciu Cerewale Mrs. Ruci Gukisuva (deceased) Rt. Peni Vulaca Secake Volavola, SD.JP.,Lord Mayor

#### MUANIKAU WARD

Akuila Bale Jiosefa Gavidi, Deputy Mayor Iniasi Naua Tevita Rawalai Tuimabualau Mrs. Temalesi Laveti Weleilakeba

#### MANAGEMENT TEAM OF THE COUNCIL

#### PRINCIPAL OFFICERS OF THE COUNCIL

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

#### TOWN CLERK/CHIEF EXECUTIVE OFFICER

The Town Clerk/Chief Executive Officer has an overriding responsibility of ensuring that various departments are efficient and effective in their respective strategic and operational functions. In this context, the Town Clerk/CEO is responsible for coordinating and integrating all departmental functions to achieve the organizational goals. Essentially the Town Clerk/CEO is responsible for performance monitoring and ensuring the organization moves towards the right strategic direction.

#### CONTINUATION OF COUNCILLORS' TERMS IN OFFICE

Council did not go to the Poll in 2007 but Councillors' terms in Office was extended from November 2007 to November 2008.

#### EXPIRY OF COUNCILLORS' TERMS IN OFFICE

By letter dated 10<sup>th</sup> December, 2008, addressed to all the Mayors and Town Clerks, the Ministry for Local Government, Urban Development, Housing & Environment informed that Cabinet through Cabinet Decision IGCP (08) 439 of 2/12/08, has approved that the term of all Councillors will expire on the 31<sup>st</sup> of January 2009. Councils should not be conducting any further meetings of the Council nor commit to any capital projects. Should the Council feel otherwise, prior approval of the Minister must be obtained.

#### APPROVAL TO HOLD COUNCIL MEETINGS

The Town Clerk/Chief Executive Officer sought approval to hold Council Committee Meetings to wind up procedural work for 2008. The Ministry of Local Government, Urban Development, Housing & Environment approved the Town Clerk's request to do so as per their letter dated 17<sup>th</sup> December, 2008.

#### **MEETINGS OF THE COUNCIL IN 2008**

Meetings of the Council and Standing Committees held during the year were as follows:-

Council	Ordinary Annual Special Emergency	 	 	 	 		12 1 6 5
Committees	Traffic & Publ	ic Tran	sport				12
	Infrastructure	e & Wor	ks	••	••	••	12
	Civic Amenitie	es & Pro	operties	••	••		12
	Town Planning & Subdivision of Land					••	12
	Health	••					12
	Human Resou	arces &	Industr	rial Rela	tion		12
	Finance	••				••	12
	Audit	••	••			••	6
	Market	••	••			••	12
	Tender		••	••	••	••	11
	Strategic Planning & Major Projects						2
	Performance l	Monitor	ing				nil

#### MAYORAL & CIVIC RECEPTIONS

Mayoral and Civic Receptions were given for the following:-

29/3/08	Fiji Local Government Association
19/4/08	Annual Meeting of the Fiji Local Government Association
20/6/08	Welcome back the Fiji Basketball Team from overseas tour
18/8/08	Miss Hibiscus/Miss Charity Contestants

In addition, other noteworthy dignitaries who called on His Worship the Lord Mayor and signed the Visitors Book were:-

5/2/08	Courtesy Visit to Council by the Interim Minister of Local Government, Urban Development, Housing & Environment, The Honourable Mr. Lekh Ram Vayeshnoi, Olosara, Sigatoka
18/2/08	Commander Kamaruddin Omar, Royal Malaysian Navy Lt. Firiama Sarun Run, Royal Malaysian Navy Lt. Thomas Angom, Royal Malaysian Navy ENS Colati Tufuga, Fiji Navy
22/8/08	Visit of the Minister of Education, Youth & Sports, Mr. Filipe Bole, appointed Line Minister of Local Government, Urban Development, Housing & Environment

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Mr. William Thomson, OBE, Great Grand Son of the Late Mr. 1/9/08 Andrew Carnegie, Founder of the Carnegie Foundation, Scotland Sir Moti Tikaram, Patron, Fiji Law Society, Suva, Fiji HE Peter Areare, High Commissioner of Papua New Guinea HE Samson Pretrua, Embassy of the Federated State of Micronesia HE Thenji Ngqula Mhlakane, South African High Commissioner HE Richard K. Pruett, US Ambassador HE Xu Shengsheng, Japanese Ambassador Mr. Azmat Khan, Secretary Fiji Local Government Association Brigadier Iowane Naivalurua, Commissioner of Fiji Prisons Ms. Margaret Deverau, Westpac Bank, Suva, Fiji Mr. Dan Maytom, Westpac Bank, Suva Mr. Abdul Shariff, Principal, Suva Muslim High School, Suva Mr. Takao Mochida, Embassy of Japan Mr. Manoa Dobui, 24 Hedstrom Place, Suva Rev. Ame Tugauwe, President, Methodist Church of Fiji Mr. Francis R. Ali, Fiji Library Association Rev. Serupepeli Sovea Seru, Vadravadra, Gau, Lomaiviti Mr. Terry Parker, Regional Advisor, Commonwealth Secretariat Rev. Tomasi Kanailagi, 54 Eden Street, Suva Mr. Setareki Tale, National Archives, Suva Ms. Joan Yee, Library, University of the South Pacific Ms. Shaista Shameem, Ombudsman, Human Rights Commission Ms. Nikhat Shameem, Unicef Pacific, Fiji Development Bank Bldg. Mr. Simeli Drodro, Fiji Island Bureau of Statistics, Suva His Excellency, Ambassador Michel Monnier, French Ambassador His Excellency, US Ambassador Mr. Steven McGann

#### ADMINISTRATION & OPERATIONS DEPARTMENT

**Human Resource Section** – Manage Council Human Resources to deliver expected level of services. Integrating systems and processes that will have considerable impact on Council's capacity to deliver excellent service through good governance, performance management and risk management.

• Staffing 447 people were employed on a permanent basis, made up as follows:-

-	Established S	taff		••			177 employees
-	Waged Staff		••	••		••	<u>270</u> employees
	Total		••	••	••	••	<u>447</u>

Promotions 8, Resignations 3, Termination of Employments 2. New Recruitments 4, Staff Transfers 2, Staff on Acting Appointments 28.

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#### • Industrial Relation

Council continued to maintain cordial relationships with both the Suva City Council Staff Association and the National Union of Municipal Workers. However some Trade Dispute Cases were resolved through the machinery of the Ministry of Labour & Industrial Relations.

<u>Training Courses</u>

- - -	In-house courses External courses Total training hours for all staff	60 74	Total hours Total hours	18,534 2,960 21,494
	Average training hours for all staff Average training days for all staff	50.33 0.13		

- <u>Training Workshops</u> OHS Training 146 employees attended the Safety, Health & Hygiene Training Workshops
- <u>Performance Management System</u> This was introduced in 2006 and aimed at reforms and culture change programs. Preliminary Workshops were conducted for Heads of Departments.
- Sports & Social Various programs such as 'Walk to Fit' and other events were organized.
- <u>Determination of Fair Rents</u> Complaints were received from tenants within the City Area against unfair rentals, poor building structure, occupational health and safety issues. Complaints against unfair rentals were referred to the Ministry of Lands for determination of Fair Rents while other issues were referred to the Engineering Services Department and the Health Services Department.

**<u>Property Section</u>** – Effectively manage properties through upgrading, developing, maintaining the necessary infrastructure and facilities in good state of repair.

- <u>Civic Tower Building</u>

Has eight floors and basement car park was fully occupied by the Public Service Commission and other private organizations whose long term lease are current except for ground level which was leased by the Immigration Department on a month to month basis. The building was opened in February 1996; requires repairs and maintenance.

Revenue derived \$800,690.52 VEP

#### <u>Civic House Building</u>

Has six floors continued to be occupied by the Public Service Commission, Wakaya Hotel Company and the Fiji Audio Visual Company on long term lease.

Repairs and maintenance required. Lift roof was replaced by fibre roof with colour bond galvanize. Revenue derived \$601,697.59 (VEP). <u>New Town Hall & Annex</u>

The Lower Hall and the Auditorium continued to be hired for private functions such as parties, wedding receptions, meetings, conference, concerts, school functions, karate training, etc.,

The office space in the Annex continued to be leased by the Japanese Overseas Cooperation Agency. Revenue derived was \$88,596.02, exceeding the budgeted amount.

The building has been operative for 41 years and requires urgent repairs and maintenance to give it a facelift.

<u>Victoria Memorial Hall (Old Town Hall)</u>
This building continued to be leased by Trends Hair Salon, Vineyard Restaurant, Jacksons Restaurant, Curry House, Green Peace Office.
Revenue derived was \$13,979.00 a month or \$167,749 a year.

- <u>Miscellaneous Properties</u>
  - Majority of the COUNCILS RESERVES had been leased but not billed to tenants for payments. Whilst some reserves had valid Agreements but tenants not billed, others do not have Agreements and need to have new Agreements drawn up.

Revenue derived was \$62,318.00 and this amount includes takings from hire of the Ratu Sukuna Park.

- Kiosks/food outlets at the Albert Park, Suva Point, Fish Market, Foreshore Space (behind the Olympic Swimming Pool), and other recreational and reserve spaces continued to be let out.
- Proposed Repairs & Maintenance of Properties
  - Civic Tower requires a back up generator and also, increase in budget allocation for Repairs & Maintenance
  - Civic House requires a back up generator and also, increase in budget allocation for Repairs & Maintenance
  - New Town Hall requires a back up generator and also, increase in budget allocation for Repairs & Maintenance
  - Civic Administration Building requires a back up generator and also, increase in budget for Repairs & Maintenance
  - Victoria Memorial Hall requires an increase in budget allocation for Repairs & Maintenance and Capital Works to give it a facelift.

This amenity has been operative for 104 years.

Most of the structures had deteriorated over the years therefore needs major repairs and maintenance work to be carried out gradually depending on the availability of funds

- Landscaping and Maintenance of City Gardens requires more funding in the budgetary provision to enable these amenities constantly improved
- Car Parks proposed for urgent improvement i.e. sealing, shelter and marking for Garage Sale, Flea Market, Sports and other functions on weekends and on Public Holidays

#### **Operation Centres**

- **Olympic Swimming Pool** 24,443 persons used the Swimming Pool. There were less number of swimming lessons and swimming carnivals due to continuous problems with the Filter. Total revenue derived from gate takings \$31,166.59.
- Raiwaga Market

Underutilized. Average of 10 out of the 96 stalls available and occupied on a daily basis. Bakery Shop, Grocery Shop, Glass Shop, 2 Fish Shops and a Butcher Shop occupy the front portion of the Market.

Total revenue derived from the stalls and the shops \$36,087.76

Suva Municipal Market

Closed from November to allow work on replacement of asbestos roof. Vendors were accommodated at the temporary shelters constructed outside the Market for the duration of the project. The work was carried out by Council's own workers who went through OHS workshop training prior to commencement of the project. Total revenue derived from the Market and its precincts \$931,260.20.

- Curio & Handicraft Market and Car Park It has been planned to convert part of this amenity into small commercial outlets to boosts revenue collection. Total revenue derived from the Market Stalls and the five floors of the Car Park located above the Market = \$190,733.76
- Mini Markets

Total revenue collected from the Mini Markets at Nabua, Flagstaff and Jerusalem Road = \$56,919.47

Suva Bus Station

More than 75,000 commuters used this amenity on a daily basis. Strict measures were implemented to control congestion such as issue of Infringement Notices to drivers who breached the Suva Bus Station By-Laws and the Traffic Regulation. Total revenue derived from entry fees = \$269,000.68

**Administration Section** – Develop partnership with all stakeholders in day to day business dealings, such as Fiji Police Force, Tourism Industry, the Suva Retailers Association and other sectors of the business community.

**Legal Section** – Enforce Council By-Laws in order to eliminate illegal developments and other related activities, prosecution of Court cases and providing legal guidance to Council as a whole.

- 45 offenders were taken to Court under the Town Planning Act and Towns (Buildings) Regulations. Five (5) offenders convicted in Court and fined a total sum of \$1,857.50. Forty (40) cases pending Trial.
- 131 Notices served on offenders for causing street obstructions/encroachments on Council Reserves/footpaths by depositing containers, derelict vehicles and other objects. Prosecutions did not take place as offenders complied with Notices.
- 4 Warrants were executed. Amount collected through execution. Bench Warrants executed. Altogether 143 Summons were served during the year.
- Breakdown of Traffic Infringement Notices served on Bus Drivers who breached the Land Transport Act and Regulations:-
  - 130 TINS issued
  - 72 TINS filed in Court
  - \$160.00 fines paid to Council within 21 days
  - \$3,904.00 total fines and costs awarded in Court
  - 58 defective TINS

#### Other Cases in Court

- Cases filed in the High Court were mostly issues of Buildings and Town Planning. 37 cases pending in the Magistrates Court and the High Court.
- 59 defaulting rates cases were filed in the High Court

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- 44 Judgments were obtained. Of these Judgments, 4 ratepayers cleared their rates arrears in the amount of \$8,967.25. Out of the 4 cases above, 2 were Companies. The Court granted our Petition and costs of \$850 and \$750 were fully paid by the Companies. Total rates and arrears inclusive of costs paid by the Companies was \$80,739.63
- 22 out of the 44 cases served personally made arrangements to pay. In these cases, the Legal Section instituted bankruptcy proceedings
- 8 cases of Judgments made arrangements to pay by installments and they are continuing to pay
- 4 cases of Judgments are difficult to enforce because the Defendants are either dead, have migrated or are currently out of the country. Legal Section will follow up with the ratepayers to see if they have returned. Council will pursue with the Public Trustees on deceased ratepayers.
- 1 case out of the 6 Judgments has been served while the others are either deceased or have migrated.

#### • Suva City Carnegie Library

- Naming of the Library

On 8<sup>th</sup> January, 2008, the Ministry of Local Government, Urban Development, Housing & Environment approved the request to rename Suva City Library as "Suva City Carnegie Library".

#### - <u>Comic Arts Festival</u>

From 27<sup>th</sup> March to 5<sup>th</sup> April, the French Embassy launched the 1<sup>st</sup> Comic Arts Festival in Fiji. This initiative was supported by the Japanese Embassy and the Korean Embassy. It featured international and local artists, costumes for children with drawings and colour sessions and a recreation of the underworld by classic author Jules Verne.

 <u>Closure of the Library Building for Renovation Works</u> The Library was closed to the public from 30<sup>th</sup> April for renovation work. Costs approximately F\$132,157.60. Work included repainting, repairs and tinting windows, installation of new air conditioning units, provision of new staff work stations, partitioning, counter area, carpeting staff room and counter area, varnished book shelves, steps, community room and the reference room floor.

Librarians took advantage of the closure period to withdraw obsolete books, damaged books and books never borrowed in ten years.

- Donations

Ten (10) used computers were donated by the Commonwealth Local Government Association to start a User Pay Internet Service and generate income for the Library.

Also, two (2) computers were donated to the Library by the French Embassy during the Cocktail Drinks of the Centennial Celebration held On 1<sup>st</sup> September.

Centennial Celebration

A 3 day Celebration to commemorate 100 years of the Library's existence in the City of Suva was held from 1<sup>st</sup> to 3<sup>rd</sup> September, 2008. The theme was "Our Heritage our Future:

The Late Mr. Andrew Carnegie's Great Grandson, Mr. William Thomson (CBE) was invited to officiate as Chief Guest at the Centennial Celebration.

Mr. W. Thomson (CBE) also attended the following events organized by the Library Sub-Committee as part of the program:-

- Monday, 1st September Cocktail at Civic Centre
- Tuesday, 2<sup>nd</sup> September Tree Planting at UN Park and Thurston Gardens, Courtesy Call on His Excellency the British High Commissioner, Story Telling Session at the Suva City Carnegie Library
- Wednesday, 3<sup>rd</sup> September Trip to Bau Island
- Thursday, 4th September Visit to Hilton Special School, Farewell Dinner.

A book titled 'Suva City Carnegie Library Centennial Anniversary 1908-2008, compiled by Mr. Isimeli Cerelala and Mr. Francis Pene was published. About 827 copies were printed and sold at \$30.00 each. In addition, sixty (60) DVD copies were sold at \$10.00 each.

#### - Training Program

Training on eCitizen and Internet was conducted by Jill Bess (Local Government New Zealand) for the Library and Council Staff.

#### - Mobile Library Vehicle

The Mobile Library Vehicle had outlived its useful economic life thus ceased operations as decided by the Library Sub-Committee Meeting on 23<sup>rd</sup> October, 2008.

<u>Library Services</u> – circulation of adults' and children's books, children activities, information and reference assistance, photo copying, internet, laminating, inter-library book loans, mobile services for Schools in the Suva area on regular basis. Regular displays were also mounted to keep library patrons informed of international and local events.

<u>Opening Hours</u> – 9.30 am to 6.00 pm on week days (except Wednesdays 12 noon to 6pm) and from 9.00 am to 1.00 pm on Saturdays. Library closed on Sundays and Public Holidays.

<u>Library Collection</u> – Approximately 35,000 volumes of books were in the collection. Before the weeding process took place in early May, Library Staff were appraised on the weeding criteria given by Ms. Paula Jones, USP Librarian and Member of FRIENDS. This was used as a basis to select obsolete and damaged materials. The number of volumes in the collections were reduced to 15,000 after the weeding process.

> 722 <u>501</u> 223

#### Library Statistics

Loan Circulation		Information Requests	5
Adults	3,384	Information Counter	
Children	5,044	Reference Room	
Mobile	<u>5,773</u>	Total	<u>1</u> ,
Total	14,201		

#### Membership

Category	<u>No.</u>	Amount
Adults	26	520.00
Students	43	315.00
Children	171	855.00
Mobile	462	2,325.00
Visitors	28	<u>530.00</u>
Total	730	<u>\$4,545.00</u>

#### <u>Revenue</u>

- Revenue was derived from fines, photo copying, books lost, laminating, internet, printing and sale of the Centennial Anniversary Book. Total \$1,902.54.
- Membership fees collected from the various categories mentioned above amounted to \$4,545.00. Refundable deposits from the various categories amounted to \$122.50.

<u>Staff</u>

Chief Librarian (1), Extension Services Officer (1), Typist (1), Library Assistants Class I (2), Library Assistants Class II (4), Driver (1), Cleaner (1) = 11 staff.

#### ENGINEERING SERVICES DEPARTMENT

The Engineering Department's main objective is to maintain the services to the ratepayers in respect of well maintained infrastructure, while at the same time carry out Capital Developments to improve the City's image. The details of the Departments' roles and responsibilities of each Section are detailed below:-

Workforce consists of -

#### **Head Office**

Director Engineering Services	1
Assistant Director Engineering Services	Vacant
Director's Secretary	1
Senior Stenographer	1
Research Officer	1
Clerical Assistants	3
Town Planning Section	
City Planner	1
Assistant City Planner	1
Senior Town Planning Technical Assistant	1 (1 [position vacant)
Town Planning Assistant (Survey)	1
Designs Section	
Senior Engineer (Designs)	Vacant
Engineer (Designs)	Vacant
Construction Supervisor (acting as SED)	1
Senior Engineering Assistant	Vacant
Engineering Assistants	Vacant
Draughtsman	1
Chainman	1

#### **Building Section**

Senior Engineer (Structures) Senior Building Inspector	1 1
Building Inspectors	3 (1 position vacant)
Works Depot	(1 position vacant)
Works Manager	1
Storeman/Assistant Storeman	1

#### WORKS AND OTHER MUNICIPAL SERVICES

The main roles and key responsibilities of the Engineering Department are as follows:-

#### DESIGN OFFICE

**Engineering & Design Section** – Survey, Investigation and Design of Council's infrastructure, Monitoring of Subdivisional works within the City, Attending to ratepayers

Capital Works

Capital Works Budget of \$2.1 million was approved by Council and allocated as follows:-

-	Administration & Operations Department	\$770,000.00
-	Health Services Department	\$90,000.00
-	Finance Department	\$400,000.00
-	Engineering Services Department	\$840,000.00

The Engineering Services Department allocation of \$840,000.00 was allocated towards the following services:-

- 1. Minor Capital for unforeseen urgent works
- 2. New Street Light fittings for entire City progressive renewals of fittings
- 3. Progressive construction of bus shelters in various locations City
- 4. Provision of lights Police Posts
- 5. Replacement of furniture and filing cabinets
- 6. Drainage improvement works at Rakua Street, Hedstrom Street, Annesley Primary School
- 7. Footpath improvements in the City
- 8. Road improvements.

#### - Service to Ratepayers/Public

Consultation hours: 8.00 am to 11.00 am. Ratepayers and the public can discuss their issues concerning roads, road furniture, signage, drainage, traffic management, etc., during these times. Such interaction is separate from dealing with ratepayers and the public through phone. Correspondence in these regards were dealt with by appropriate staff.

#### - Survey and Investigation

Surveys and Investigations covered attending to complaints received or various improvement works required by way of Council resolutions. The Drafting Section in the Drawing Office is responsible for preparation of all engineering drawings.

#### - Buildings and Subdivision Plans

This is part of the routine function of the Design Office. It processes building and subdivision plans, application for compliant of standard engineering requirements. Routine inspections of subdivisions are carried out to ensure compliance with approved plans and specifications.

#### - Traffic Impact Assessment

Reports were assessed by the Design Engineers to ensure new developments do not affect existing traffic system in the city; if they do, to provide mitigation in respect of road capacity building or similar works to meet the requirements.

- Other functions
  - (i) Inspection of complaints from ratepayers/public
  - (ii) Meetings with stakeholders on matters of mutual interests
  - (iii) Report writing and compilation of reports for consideration in the monthly meetings of the Traffic & Public Transport Committee and also the Infrastructure & Works Committee.
  - (ii) Letter writing in response to queries/requests received from ratepayers/public.

#### WORKS DEPOT

- Construction and Maintenance of Roads, Footpaths, Bridges, Drainage System, Bus Shelters, Street Lights, Street Furniture, Parks and Gardens, Implementation of Council's Capital Development Projects.
  - Suva Market Improvement

Asbestos Roofing was removed under supervision of the Labour Department OHS Unit. General repairs and repainting works were also carried out. Expenditure \$597,000.00

#### Parking Meter

Installation of New Parking Meters were carried out. Expenditure \$16,620.00

- <u>Structures</u>
  - (i) Construction of Wash Bay for Lami Depot Trucks at Samabula Depot. Expenditure \$18,500.00
  - (ii) Construction of New Training Room Expenditure \$9,520.00
  - (iii) Construction of New Toilet Facility for the Mini Market at Flagstaff. Expenditure \$7,800.00
  - (iv) Repainting of interior of the New Town Hall Expenditure \$10,000.00
  - (v) Replacement of Water Main at Samabula Works Depot Expenditure \$5,300.00
  - (vi) Repairs and repainting of the Suva City Carnegie Library Expenditure \$140,700.00
- <u>Footpath</u>

Repairs to footpaths on Renwick Road, Raojibhai Patel Street, Marks Street, Victoria Parade, Scott Street, Rodwell Road. Expenditure \$74,000.00

<u>Retaining Walls</u>

Repairs to retaining walls damaged through landslides during Cyclone Gene -

- (i) Rakoroi Road, construction of gabion wall \$24,550.00
- (ii) Struan Street, construction of spall wall \$12,100.00
- (iii) 60 Robertson Road, construction of spall wall \$14,800.00
- (iv) 68 Milverton Road, construction of gabion wall \$20,000.00
- (v) 86 Augustus Street, construction of spall wall \$5,000.00
- Drainage Works
  - (i) Construction of new side protection at 15 Kini Street Expenditure \$1,500.00
  - (ii) Repairs and improvement to existing drain at 15 Lovoni Road Expenditure \$1,300.00

- (iii) Laying of 450 diameter culvert at Hedstrom Place Expenditure \$27,350.00
- (iv) Laying of 750 diameter culvert at Annesley Primary School Expenditure \$28,800.00
- (v) Construction of drain side protection at 31 Milverton Road Expenditure \$4,200.00
- (vi) Repairs to drainage system at 14 Dhanji Street Expenditure \$2,800.00
- (vii)Laying of 3000 diameter culverts at Rakua Street Expenditure \$25,680.00
- Dredging of Rivers

Dredging of Vatuwaqa River and Nabukalou Creek to eliminate flooding Expenditure \$50,000.00

- Road Resealing

At Queen Elizabeth Drive/Ratu Sukuna Road junction, Tofua Street, Matua Street, Ibu Square, Paving down of asphalts, CBD Streets. Expenditure \$34,184.00

- Outside Chargeable Jobs
  - (i) Ratu Sukuna Road/Queen Elizabeth Drive junction improvement Expenditure \$76,700.00
  - (ii) Trench reinstatement Padam Lala Road and Salato Road Expenditure \$19,769.00
    - (iii) Repairs and resealing of MacFarlane Road Expenditure \$7,149.00
    - (iv) Repairs to kerbs and gutter and reinstatement of trench on Gordon Street. Expenditure \$35,230.00
  - <u>Recurrent Works</u>
    - Parks & Gardens Section improved Parks & Gardens in the City and maintenance of Thurston Gardens. Repairs and maintenance of playing field and play equipment.

- (ii) <u>Mechanical & Plant Pool Section</u> continue maintaining fleet of vehicles and support services for all Departments.
- (iii) <u>Electrical Section</u> serviced, repaired and maintained electrical system on Council properties as well as Street Lights and Traffic Signals.
- (iv) Roads Section repaired and maintained all roads.
- (v) Maintenance Section repaired and maintained properties, roads, roads furniture, public convenience and built signage on various roads.

#### TOWN PLANNING SECTION

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

<u>Development</u> - Similar to previous years the majority of applications dealt with by the Town Planning Section was for alterations/extensions to existing houses. The other significant types of applications were for new dwelling houses particularly in the Namadai and Howell Road low cost subdivision areas.

<u>Meetings</u> – The Town Planning & Subdivision of Land Committee met on twelve (12) occasions. A total of one hundred and twenty (120) items were dealt with. Conditional Development and Relaxation Applications were dealt with by the Committee as is presented in the table below:-

Owner/Applicant	Description	Location	Proposal	Decision
European Union	Lots 1,5,6 & 7, SO 2834	Raghwan Park, Muanikau	Proposed use of Raghwan Park by the Delegation of the European Union	Refused
Alfred & Joana Mitchell	CL 9997, Lot 79, S.785	22 Statham Street, Suva Point	Proposed conversion of part of existing house into 'Day Care Centre'	Approved
Suva Private Hospital	CT 6495	123 Amy Street	Proposed conversion of existing building into Doctor's Consulting Rooms	Approved
Sharma Design Group	Lot 9, CT 32185, DP 8213	Krishna Street	Over-development by Vijay Sharma	Final decision pending
Silverstone Ltd., Fiji Malt House Brewery Ltd.,	Lot 11, DP 8091, CT 31050	Retriever Road, Rokobili Subdivision, Walu Bay	Proposed conversion of part of warehouse building into a Brewery	Approved
The Salvation Army	CT 6201, Lot 57, DP 872	56 MacGregor Road	Proposed Kindergarten	Approved
Premina Singh/Twinkle Stars Preschool & Day Care	Lot 2, DP 7376, CT 29874	Hunter Street	Proposed Kindergarten & Day Care Centre	Approved

#### **Development Applications**

#### Vodafone Elizabeth Proposed Monopole Tower Fiji Queen Approved Ltd/Royal Fiji Barracks, Nabua Military Forces Anand Patel Lot 6, DP 1130, 19 MacGregor Road Proposed Regularization of Dental Approved CT 6580 Medical surgery and Commercial 'D' rezoning Ronald Vijay CL 1534, Lot 11, Street, 33 Ono Proposed conversion of part of Approved Kumar/Reshmi Lata Section 23 Samabula existing building into Day Care Singh Centre 23 Reki Street Lot 3, DP 5253. Proposed Homestay Boarding House Josefini Bola, Approved Timaima Bola CT 21695 DP 17 Extension Street Dr. Wahid Khan & 7800 Proposed conversion of existing CT Approved Satya Khan 3239 Lot 13 building to Medical Centre Laboratory Anjnish L. CT 5893 72 MacGregor Road Proposed conversion of existing Approved Jokhan/Fiji Council building into a Secretarial House, of Women Child Care Centre and Beauty Lodge Dynex Holdings Lot 1, DP 1679, 8 Mitchell Street Proposed regularization of the Approved conversion of the existing building Ltd/Dr. CT 7538 Isimeli Uluibua for office spaces Street Guan Yu Chen Lot 1, DP 1679, Totoya Proposed Women's Hostel/Boarding Approved 3 CL 2291 Samabula House Apisai Vosaniveibuli 39 Tawake Street Lot 9, DF 3853, Propose dairy Shop Approved & Mrs. Fani CT 14430 Vodafone Fiji Part of Balance Reserve Proposed Monopole Tower Approved Green Ltd/Native Cunning Road Land R2063 Trust Board

#### Amendment to the Scheme

Seven (7) applications for amendments to the Scheme were considered by the Council, out of which, five (5) were approved and two (2), refused.

#### Rezoning

Owner/Applicant	Legal Description	Location	Proposed Amendment	Decision
Methodist Church of Fiji	CL 144716	Lawlor Lane off Grantham Road	Proposed Rezoning from Civic 'Education' to Residential 'C'	Approved
Piers Scott	Lots 2 & 4, CT 27710, DP 3750 & Lot 4, DP 2078	Princess Road & Deovji Street	Proposed Rezoning, Subdivision of Amalgamation of part of Lots 2 & 4, DP 3750, CT 27710, Princess Road with Lot 4, DP 2078, Deovji Street	Approved
Anand Patel	Lot 6, DP 1130, CT 6580	19 MacGregor Road	Proposed Regularization of Dental Medical Surgery and Rezoning from Residential 'B' to Commercial 'D'	Approved
Shailesh Sharma/VT Solutions	Lot 2, DP 1453, CT 7033	14 Riley Street	Proposed Rezoning of Lots 2 & 3 from Residential B' to Commercial D'	Approved
Prem & Ishwar Holdings	Lot 1, DP 1453, CT 7574	15 Pender Street	Proposed Rezoning of Lot 1 from Residential B' to Commercial D'	Approved
Mr. Sau Lok Kau	CT 9365, Lot 84, DP 2274	18 Milverton Road	Proposed Rezoning of Lot 84 from Residential B' to Commercial C'	Refused
Trustees of the Evangelical Family Chapel/Mataqali Nawavatu	Lot 1, R2063	Cunningham Road	Proposed Subdivision & Rezoning of part of Lot 1, R2063, Cunningham Road from Civic 'Planting Reserve' to Civic 'Community Development'	Refused

2008

Council considered two subdivision applications.

Owner/Applicant		Legal Description	Location	Current Zone of Lots	Proposal	Decision
Methodist Chu of Fiji	rch	CL 144716	Lawlor Lane off Grantham Road	Civic 'Education'	Subdivided into 17 Residential Lots	Approved
Piers Scott		CT 27710, DP 3750 & Lot 4, DP 2078	Princess Road and Deovji Street	Res A, Res B	Subdivision of part of Lots 2 & 4 with Lot 4 DP 2078	Approved

Subdivision applications having less than five (5) acres were dealt with administratively in accordance with Council's delegated authority given to the Town Clerk/Chief Executive Officer and these represented the majority of applications dealt within the year.

#### <u>General</u>

Applications for Development Permission for large scale developments were significantly low. Despite this, work of the Section was still demanding, in that, staff concentrated on other Planning issues.

#### **BUILDING SECTION**

Process Applications and monitoring of Building/Development Progress within the City. Design of Council's development projects. Attending to ratepayers' complaints and queries on infrastructure.

#### **Building Developments**

Building Applications increased in numbers only but the value had dropped by 36.71%

A total of four hundred and forty eight (448) Building Applications with the value of \$36,246,423.00 were received and processed compared to three hundred and fifty seven (357) applications with the value of \$69,490,575.00 for the period last year (2007) were received and processed.

Out of the four hundred and forty eight (448) applications, two hundred and seventy four (274) Building Permits were issued for construction having an aggregate value of \$24,927,758.00 compared to two hundred and thirty three (233) Building Permits issued having an aggregate value of \$47,372,625.00 in the previous year.

Given below is Major Developments and Redevelopments Approved during 2008/2007 year period; value in excess of \$100,000.00

#### <u>Table 1</u>

#### BUILDING WORKS APPROVED DURING 2008 VALUE IN EXCESS OF \$100,000.00

CENTRAL	WARD
---------	------

OWNER	LOCATION	TYPE OF DEVELOPMENT	ESTIMATED
			COST
S. Nagindas Co. Ltd.	64 Renwick Road	Shop Fitouts	100,000.00
Madison Centre Ltd.,	61-65 Cumming	New Building	322,900.00
	Street		
Elixir Motel Apartment	Malcolm Street	Extension	152,400.00
Rewa Provincial Holding	Victoria Parade	CEO Office	225,500.00
Trustee of the Methodist	54 Eden Street	New Building	196,250.00
Church of Fiji			
Colonial Insurance ltd.	Joske Street	Re-instatement	550,000.00
Colonial Insurance Ltd.	Joske Sreet	Fitout Levels 2-5	1,050,000.00
Druv Kumar Morris	9 Verata Street Renovation/Extension		200,000.00
Fiji Public Service Credit Union	Goodenough Street	Renovation	180,000.00
The New Home Trading	110 Robertson Road	New Building	937,100.00
Company			
Toorak Investment Ltd.	32 Augustus Street	New Building	700,000.00
Nirmala Holding Ltd.	270 Waimanu Road	Tourist Apartment	413,325.00
Vodafone Fiji Ltd.	Thomson Street	Refurbishment	140,000.00

#### MUANIKAU WARD

OWNER	LOCATION	TYPE	EOT COOT
		ITPE	EST. COST
Trade Plus Fiji Ltd	Carpenters Stree	Warehouse	\$589,300.00
Steven Pickering	32 Marou Rod	Extension/Renovation	200,000.00
Dhansukh L.J. Kapadia	Gardiner Road	Extension	138,545.00
Yee Wah Sing	Grantham Road	Extension/Refurbishment	2,508,438.00
University of South Pacific	Laucala Bay Road	New Building	\$6,659,000.00
Government of New Zealand	Sukuna Road	Re-roofing	100,000.00
Public Rental Board	Grantham Road	Demolition	167,000.00
Public Rental Board	Nairai Road	Demolition	167,000.00
Dinesh Shankar	237 Rt Sukuna Road	Extension	100,000.00
FIRCA	Q.E Drive	Office fitouts	2,500,000.00
Batlow Ltd.	34 Fletcher Road	Renovation	100,000.00

#### SAMABULA WARD

OWNER	LOCATION	TYPE	EST. COST
Alkos Holdings Ltd.	Auto City Place	Warehouse	457,349.00
Performance Flotation Dev	Jerusalem Road	Extension	239,590.00
Superb Distributors Ltd.	Hanuman Street	Warehouse	528,891.00
Then India S.I. Sangam	45 Howell Road	Storage Building	221,000.00
Indian College	Rewa Street	Extension	251,112.00
Ram Karan Kava Dealers	Jai Hanuman	Warehouse Road	746,472.00
Star Amusement	Auto City Place	Alterations	105,000.00
Star Amusement Ltd	Grantham Road	Extension/Modification	300,000.00
S. Karan Construction Ltd.,	Jai Ambamma Road	Warehouse	1,050,800.00

#### TAMAVUA WARD

OWNER	LOCATION	TYPE	EST.COST
Shalendra Jaduram	8 Ikadroka Place	New Building	198,720.00
Reserve Bank	Princess Road	Business Resumption	288,128.00
Vodafone Fiji Ltd.,	Reservoir Road	Tower	100,000.00
Kameli Vuadreu	Donu Place	New Building	175,800.00
Rakeshwar Narayan	Sawau Road	New Building	107,500.00

#### EXTENDED BOUNDARY

Abhineshwar Asish Chand	Gomati Street	New Building	175,500.00
Agrov & Kulie	Gomati Street	Renovation/Extension	100,000.00

Total revenue collected from the Building Application Fees was \$117,418.00 compared to \$194,217.57 for 2007.

#### <u>Table</u>2

#### BUILDING <u>SURVEYOR'S REPORT</u> SUMMARY OF APPLICATIONS & PERMITS ISSUED – LAST 10 YEARS

YR	NEW F	RESIDENTIAL	NEW C	OMMERCIAL		LLANEOUS ORKS	Т	OTAL	FEES RECD
	APPL.	EST.VAL	APPL.	EST.VAL	APPL.	EST.VAL	APPL.	EST.VAL	
	PERMIT	EST.VAL	PRMT.	EST.VAL	PERMIT	EST.VAL	PERMIT	EST.VAL.	\$
	92	7,629,243	20	13,855,650	471	11,368,810	583	32,853,703	
1998	91	5,802,052	18	9,569,250	297	8,047.304	406	23,418,606	96,195.93
	118	13,302,820	33	20,185,698	420	18,982,313	571	52,470,831	
1999	118	9,638,577	34	22,224,945	354	10,319,026	506	42,182,548	128,775.90
	67	5,182,789	13	14,848,137	384	12,590,310	464	62,621,236	
2000	68	6,796,876	34	7,492,419	221	9,550,808	323	23,840,103	92,583.38
	54	5,414,209	22	10,516,137	229	12,565,373	305	28,495,719	
2001	53	3,155,056	24	15,457,017	230	12,111,404	307	30,723,477	86,247.02
	71	6.558,014	31	30,811,723	433	20,919,694	535	58,289,431	
2002	65	4,640,497	25	14,644,393	240	15,729,875	330	35,014,765	78,974.62
	91	16,293,068	25	25,638,967	448	20,258,544	564	62,190,579	
2003	66	9,333,219	24	51,804,302	295	13,057,956	385	74,195,477	167,646.04
	96	20,989,244	34	110,631,790	431	19,601,799	561	151,222,833	
2004	83	16,878,284	25	40,071,676	241	16,696,110	349	71,646,070	155,637.83
	87	16,384,825	39	24,344,999	394	18,097,442	520	58,827,266	
2005	53	10,610,429	22	33,328,372	235	15,505,804	310	59,444,605	143,980.48
	73	20,925,649	21	87,475,933	403	22,717,592	497	131,119,174	
2006	55	11,842,803	11	54,597,372	197	9,198,396	263	75,638,573	288,506.02
2007	37	17,992,111	10	20,372,661	310	31,125,803	357	69,490,575	
	28	6,359,591	10	20,372,661	193	19,250,127	233	47,372,625	194,217.57

#### <u>Table 3</u>

#### BUILDING INSPECTIONS

MONTH	INSPECTIONS	ILLEGAL	NOTICES	COMPLAINTS
	BY	WORKS	SERVED	INVESTIGATED
	APPOINTMEN	DETECTED	GERVED	INVESTIGATED
	TS	DEIDEIDE		
JANUARY	56	0	0	0
FEBRUARY	113	2	3	3
MARCH	53	11	11	11
APRIL	119	16	16	16
MAY	142	11	11	11
JUNE	111	12	12	12
JULY	141	12	12	12
AUGUST	116	18	18	18
SEPTEMBER	101	06	06	06
OCTOBER	51	14	14	14
NOVEMBER	51	02	02	02
DECEMBER	30	06	06	06
TOTAL	1,084	111	111	. 111
TOTAL 2007	1,893	163	163	163

Table 3 illustrates details and inspections carried out by the Building Inspectors which also include complaints investigated and notices served on owners of illegal structures as well as construction works carried out without Council's consent. Number of inspections increased in 2007 because of construction works pending from 2006.

#### <u>Table 4</u>

Table 4 below shows the number of illegal works detected, notices served and complaints investigated:-

#### STATUS OF ILLEGAL WORKS IN THE PAST YEARS

YEAR	INSPECTION BY	ILLEGAL WORKS DETECTED	NOTICES SERVED	COMPLAINTS INVESTIGATED
	APPOINTMENT	DETECTED	GERVED	INVESTIGATED
2000	1093	155	108	113
2001	2526	152	107	87
2002	1014	246	539	246
2003	1274	178	178	178
2004	1677	181	266	204
2005	1471	181	133	211
2006	1344	108	89	108
2007	1893	163	163	163
2008	1084	111	111	111

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Annual Report	

#### <u>General</u>

The Building Section was heavily loaded with processing of applications and inspections and staff carried out their tasks to the best of their abilities given the increase in the number of inspections and investigations required of the many complaints received by the department.

#### HEALTH SERVICES DEPARTMENT

<u>Role and Responsibilities</u> - To improve the living conditions and quality of life of the City Community, the following activities are rendered by the Operations Section and the Sanitation Section:-

<u>Operation Section</u> - Collection and disposal of solid waste (garbage and green wastes) at Naboro landfill. General cleaning and maintenance of City Streets, Parks, Reserves, Public Drains and Creeks. Cleaning and maintenance of all City Public Conveniences. Provide services for emptying gully pits and septic tanks. Health Promotion and Awareness. Community participation. Dog Control in the City.

<u>Sanitation Section -</u> Inspection of premises and attending to customers' needs. Food safety and control. Prevention of spread of communicable and non communicable diseases. Pollution control. Enforcement of relevant Laws including Litter Promulgation, Public Health Act, Food Safety Act and By-Laws, Environmental Management Act. Inspection of all Hotels, Restaurants, Refreshment Bars, Night Clubs for compliance before issue of Business License and Health Permits. Prosecutions of non-compliance

Types of Premises Inspected	Inspection	Re-	Total
		inspection	105
Dwelling House/Residential Flats	425	70	495
Investigation of complaints and nuisances	497	1053	1550
Hotels, Private Hotels, Boarding House	88	115	203
Restaurant and Refreshment Bars	745	514	1259
Butcher Shop	79	130	209
Bake Houses	135	124	259
Inspection of Supermarkets	115	54	169
Laundries	17	8	25
Kava Pounding	7	5	12
Food Kitchen	18	12	30
Hairdressing and Chiropodist	206	97	303
Ice Cream Factory	12	39	51
Street (Suva on Sale)	21	2	23
Liquor Retail Outlet/Off License	51	3	54
Tavern	6	6	12
Night Clubs	39	28	67
Street Inspection		2	2
Food Shops, Food Stores	60	6	66
Fish Processing Factories	2		2
Water Bottling Factory	4	1	5
Larval Survey	17	6	23
Factories and Workshops	84	33	117

#### 1. Summary of Inspections

# 2008

Food Vehicles and Hand Carts	39	10	49
Hawkers for License	50	5	55
Swimming Pools	1		1
Municipal Market and Mini Market	91	8	99
Vacant Lots and Section	599	146	745
Garbage Pan and Public Litter Bin	403	50	453
Milk Process and Butter Factory	22	6	28
Sanitary Drains and Street Drains	15	8	23
Parks (Recreation Spaces)	11	8	19
Garbage Disposal Awareness	1		1
Premises Inspected for Business Licenses	20		20
Schools and Kindergartens	12	1	13
SCC Food Kiosks and Canteens	47	1	48
Public Convenience	2	1	3
PWD Sewer Manhole, Pump Station, Sewer Overflow	33	8	41
Application for New Building/Repairs and Inspection	503	1	504
of Sites	505	L 1	504
Inspection of Buildings for Completion Certificates	244	2	246
inspection of Buildings for Completion Certificates	244	2	240
			111
Application for Over-Development	74	37	111
Alleyways, Car Parks and Access-ways	131	14	145
Inspection of Common Dumping Spots	58	26	84
Commercial Premises and Offices (others)	274	25	299
School Canteens	190	18	208
Survey BBQ Vendors	1	32	33
Leaking Water Mains referred to PWD	2		2
Small Business Operators – Imitation Jewelleries		9	9
Food Processing	15	12	27
Aerated Water Factories	4	6	10
Private Clubs	9	4	13
Special Use License	1		1
Temporary Food Stalls during Sporting Events	159	13	172
Private Easement Drains	459	7	466
Food Vendors from unapproved sites	8	69	77
Fish Market	4	2	6
Juice Stalls	30	16	46
Skid Bins	1	1	2
Restaurant Blitz	52	8	60
Application for Temporary Occupancy	5	2	7
Schools used as Billets	19		19
Investigation of Dengue Fever Case	1		1
Industrial Premises	4	15	19
Accumulation of Refuse		1	1
Vacant Government Quarters	1		1
Liquor License (Club License)	2	1	3
Total	6,225	2,881	9,106

### 2008

2. Summary of Sanitary Improvements			
Summary of Sanitary Improvements, etc.,	Ordered	Completed	Total
Repairing of Buildings	7	4	11
Repairing/Cleansing of Fly Proofing Privies	10	3	13
Removal of Accumulation of Refuse (others)	134	_117	251
Repairs/Improvements to Hotels, Private Hotels,	29	24	53
Boarding Houses			
Repairs/Improvements to Restaurants &	396	312	708
Refreshment Bars			
Repairs/Improvement to Ice Cream Factories	2	4	6
Repairs/Improvements to Butcher Shops	38	29	67
Repairs/Improvements to Supermarkets	10	20	30
Repairs/Improvements to Bake Houses	66	42	108
Repairs/Improvements to Laundries	9	8	17
Repairs/Improvements to Hairdressers &	70	76	146
Chiropodists			
Repairs/Improvements to Nightclubs	23	35	58
Clearing of Weeds and Long Grass	123	83	206
Renewal/Provision/Use of Proper Garbage Pans	97	72	169

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Types of Premises Inspected	INSPECTIONS	REINSPECTIONS	TOTAL
Cease Operation of Illegal Garage		1	1
Repairs/Improvements to Septic Tanks	18	14	32
Removal of Trees Encroaching		1	1
Cease Illegal Operation of Refreshment Bars	3		3
Cease Discharge of Oil into Public Drains	7	1	8
Cease Illegal Operation/Sale of Food	10	3	13
Abatement of Dog Fleas Infestation	1	1	2
Water Bottling	2	1	3
Improvement to Food Processing Factories	8	10	18
Abatement of Seepage Nuisance	2	2	4
Repairs/Improvement to Food Kitchens	7	7	14
Aerated Water Factory	2	2	4
Cleansing/Improvements to Drains	59	43	102
Abatement of Nuisance from Skid Bins	7	5	12
Repairs/Improvements to Food Vehicles and Carts	25	13	38
Abatement of Nuisance from Building Sites	1	1	2
Repairs/Improvements to Waste Water Drains	4	2	6
Abatement of Nuisance from keeping Animals	8	5	13
Illegal Structure referred to Director Engineering	6	4	10
Cease Operation of Illegal Garage	5	2	7
Repairs to Sewerage Pump	1	3	4
Cleansing and Improvements to Street Gutters	2		2
Accumulated Refuse Referred to Contractors	4	4	8
Cease Illegal Manufacture of Imitation Jewelleries	1		1
Cease BBQ Operation not approved by SCC	8	3	11
Repairs/Cleansing/Improvements to Public Conv.	1	1	2
To Provide Wholesome Water Supply	1	1	2

### 2008

Repairs/Improvements to Kava Pounding	3	2	5
Abatement of Nuisance from Air Conditioning Units	1	1	2
Repairs/Improvements to Taverns	2	3	5
Abatement of Noise Nuisance	2	2	4
Abatement of Nuisance from Poultry	11	6	17
Removal of Dead Dogs	1	1	2
Leaking Water Mains referred to PWD	7	5	12
Hawking without valid License	2	1	3
Public/Street Drains referred for maintenance to ED	1	2	3
Abatement of Mosquito Breeding	20	23	43
Unsanitary Privies	2		2
Abatement of Open Fire in compounds	1	1	2
Cease Operation of Illegal Hair Salon	3	3	6
Cease Burning of Refuse	2	2	4
Clear Sludge and Chlorinate	1		1
Repair Exhaust System of Retreading Factories	1	1	2
Abatement of Oil Discharge	1	······································	1
Improvements to Council Kiosks and Canteens	36	б	42
Improvements to Juice Stalls	20	·	20
Abatement of Nuisance from Sewer Overflow	34	32	66
Improvements to Food Shops	2	3	5
Cease Metal Grinding Works	4		4
Repair/Cleansing/Improvements to Private Club	3	4	7
Houses			
Repair/Improvements to Milk Processing & Butter	3	2	5
Factory			
Improvements to Temporary Food Stalls	3	3	6
Repairs to Leaking Fire Hydrant	1	1	2
Cease Sale of Unlabelled Confectionaries	1	1	2
Repairs/Cleansing/Improvements to Liquor Bottle	1	1	2
Shop			
Total	1,381	1,065	2,446

#### 3. Written Notices Served

Actions taken from the abatement of insanitary conditions detected

#### a) Total of written notices served -

Intimation	95	
Statutory	237	
Final letters	210	
Total	<u>542</u>	

b)	No. Summons Served	6	
C)	Abatement of Orders served	-	
d)	Summons to Show Cause	-	
e)	Requirement Letters served	409	
f)	Works Orders served	2	
g)	Litter Notices served	21	
h)	Closing Order served	-	
i)	Notice of Closing Orders	-	
j)	Notice of Intention to Demolish	1	
	Total	<u>439</u>	
4.	Buildings		
	Number of Applications for New Buildings,	503	
	Repairs and Inspection of Sites	244	
	Total	<u>747</u>	
5.	Mosquito Larval Survey Report		
	Total number of premises surveyed	164	

Total number of samples collected

6. <u>General Complaints</u>

Total Complaints received and attended	652	
Total Complaints attended and complied	436	(66.9%)
Total Complaints attended but pending	216	(33.1%)

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# 2008

#### 7. Dog Control

No report on Dog Control in 2008.

	Dogs Trapped	473
	0 11	775
-	Cats Trapped	84
-	Puppies Trapped	201

#### 8. **Prosecutions**

#### (i) Public Health Cases

Nature of Offences	No. of Cases	Fines - \$	Costs - \$	Case Pending from 2007
Failed to comply with Statutory Notices	8		\$50.00	6
Conducted business without valid Health Permits	21	\$280.00	\$471.00	11
Summoned to show cause for non payment of Abatement Order	-	-	-	-
Failed to maintain the refreshment bar in a satisfactory condition	-	-	-	-
Failed to comply with Notices requiring Abatement of Nuisances	8	\$60.00	\$138.00	4
Failed to comply with Notices of Closing Order	24	\$800.00	\$310.00	16
Stored food in a water closet compartment	1	\$20.00	\$100.00	
Total	62	\$1,160.00	\$1,069.00	37

(ii) <u>Litter Cases</u>

Offence	Total No. of Cases	Fines	Cost
Abandon Litter in a Public Place	21	\$840.00	\$418

# Summary

Total Number of Court Cases =
Total Revenue =

Total Revenue

	Litter Cases	Public Health Cases
Fines	\$840.00	\$1,160.00
Costs	\$418.00	\$1,069.00
Sub Total	\$1,258.00	\$2,229.00
Total		\$3,487.00

\$3,487.00

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# 9. <u>Condemnation of Food</u>

No.	Items	Quantity (KG)
01	Chock Bar (Tappoos)	0.002
02	Jerry tip (Tappoos)	0.091
03	Rocky Road (Tappoos)	0.047
04	Popsicle (Tappoos)	0.031
05	Fruits (Tappoos)	0.102
06	Toppa/Topsy (Tappoos)	0.04
07	Trumpt (Tappoos)	0.001
08	Dream (Tappoos)	0.034
09	Mority (Tappoos)	0.018
10	Blitz (Tuckers)	0.071
11	Choc Attack (Tuckers)	0.028
12	Milk Ice Block (Tuckers)	0.059
13	Milky Cool (Tuckers)	0.112
10	Kool Pop (Tuckers)	0.003
15	Pacific Split (Tuckers)	0.122
16	Bling (Tuckers)	0.004
$\frac{10}{17}$	Choco Nana (Tuckers)	0.04
18	Crunchie (Cadbury)	0.012
19	Picnic (Cadbury)	0.002
20	Lamb Neck	355
21	Lamb Chops	15
$\frac{21}{22}$	Local Fish	15
23	Lamb Shoulder Pieces	10.25
<u>23</u> 24	Fresh Water Prawn	11.5
25	Chicken Thighs	15
26	Chicken Breasts	10
27	Drumstick and Thighs	52
28	Chicken Supreme	40.75
29	Pork Cuts	88.07
30	Fresh Chickens No. 15	124.531
31	Mixed Vegetables	39
$\frac{31}{32}$	Green Peas	1
33	Baby Peas	1
<u>33</u> 34	Stir Fry Vegetables	7.5
<u>34</u> 35	Corn Carrots	4
<u>35</u> 36	Chicken Portions	10.5
		5.5
37	Chicken Liver	1
38	Chicken Giblet	
39	Chicken Soup Packs	0.85
40	Chicken No. 15 (whole)	25.5
41	Chicken No. 16 (whole)	68.8
42	Chicken No. 17 (whole)	3.4
43	Chicken No. 19 (whole)	1.9
44	Chicken No. 9 (whole)	32.4
45	Chicken No. 10 (whole)	18.5
46	Chicken No. 11 (whole)	46.2

# Suva City Council Annual Report

47	Chicken No. 12 (whole)	3.6
48	Chicken No. 14 (whole)	12.6
49	Chicken No. 20 (whole)	12.0
50	Sausages	19.2
51	Chicken Nuggets	20
52	Fish (Mahimahi)	32.15
53		12.25
54	Fish (Marlin) Beef Silverside	
		14
55	Lamb Chops	98.5
56	Lamb Legs	3.5
57	Lamb Curry Pieces	277
58	Lamb Necks	207.36
59	Lamb Shoulder Pieces	25
60	Lamb Sausages	6
61	Lamb Forequarters	2.5
62	Lamb Shanks	18.5
63	BBQ Chops	23
64	Chicken Drumsticks	112.9
65	Drumsticks and Thighs	34.35
66	Chicken Wings	8
67	Prawns	97
68	Ducks	4
69	Pork Trotters	3.3
70	Pork Shoulders	11
71	Pork Belly	1.5
72	Rum Steak	1.45
73	Turkey D/Stick	82.28
74	Minced Beef	6
75	Boneless Pork	3.95
76	Pork Legs	7.1
77	Pork Loin	13.2
78	Pork Head	4.8
79	Smoked Chicken	4
80	Margarine	11
81	Milky Cool Choc	1.03
82	Ice Cream	2.3
83	Bling (Tuckers)	4.4
84	Top Taste	9
85	Rewa Instant Milk Powder	12
86	Rewa Full Cream Milk Powder	25
87	Rewa Butter	16
88	Rewa Bulk Pizza Cheese	20
89	Chicken (whole and portions)	268.6
90	Shrimps	35
91	Squid	60
92	Scallop Flavoured	2
92	Crumbled Onion Rings	6.5
93 94	Seafood Salad Mix	13
94 95	S. Manner Wrapped CR	13
95 96	Whole Cooked w/Tiger	1
96		1
71	Gourmet Burger	L <u>+</u>

98	Peruvan Scall	3	
99	Smoked Salmon	2.5	
100	Fish Fillets	70	
101	IUD Oven Bake	1	
102	Baby Octopus	68	
103	Dumpling (Vegetarian & Seafood)	41.5	
104	Spinach Leaf Balls	1	
105	Mixed Vegetables	1	
106	Pizza Base	1	
107	Corn Cobs	10	
108	Frozen Asparagus Spears	13	
109	Cherries (Dark, Mix, Blackberry & Orchid)	13	
110	Cauliflower	1	
111	Bullmeat Primal	19	
112	Steak	38.35	
113	Lamb Chops	24.2	
114	Canned Tomatoes	5,059.2	
115	Fresh Tuna Chunks	25	
116	Peas	1,191.4	
117	Rice	236.1	
	Total	9,707.009kg	
No.	Items	Quantity (Ltrs)	
1	Top Tappoos	2	
2	Tip Top (Tappoos)	26	
3	Ice Cream (Tuckers)	24.8	
4	Small Tub Tuckers	28	
5	Large Tub Tuckers	7	
6	Strawberry Fun Flavor	6.75	
7	Chocolate Fun flavor	6.75	
8	Rewa Life Milk (250ml)	6.75	
9	Rewa Life Milk (1L)	12	
	Total	120.05 Ltrs	

# 10. <u>Clean Up Campaign Summary</u>

WARDS		BER OF HEAPS OF RDEN REFUSE		NUMBER OF TRUCK LOADS		
	2006	2007	2008	2006	2007	2008
Suva Ward	228	499	588	32	53	85

# Suva City Council Annual Report

# 2008

321	472	607	37	45	82
390	559	591	46	50	96
386	619	1,087	45	68	113
1,498	2,240	2,873	160	216	376
	390 386	390     559       386     619	390         559         591           386         619         1,087	390         559         591         46           386         619         1,087         45	390         559         591         46         50           386         619         1,087         45         68

# 11. <u>Summary of Waste Composition Collected within Suva City</u>

Indicators	2006 Jan-Dec (Tons)	2007 Jan-Dec (Tons)	2007 Truck Loads	2008 Jan-Dec (Tons)	2008 Truck Loads
Household Garbage	18,325.40	11,614,852kg	2,808	11,860,208kg	2,867
Green Wastes	5,958.50	7,305,880kg	3,587	4,078,386kg	2,002
Mixed Refuse & General Rubbish	2,875.70	3,746,976kg	1,894	4,013,794kg	2,028
Total	27,159.60	22,667,708	8,289	19,952,388	6,897

# 12. <u>Summary of General Cleaning Contracted Out</u>

Indicators	2007 - \$	2008 - \$
Grass Cutting Contract	1,211,559.01	1,171,865
Refuse Collection Contract	310,135.44	378,800
Total	\$1,521,694.45	\$1,550,665.00

Penalty Deduction for 2008 = \$20,921.31

# 13. (a) Special Premises with Health Permits & Liquor Licenses

8
-
48
-
-
2
-
58

(b) Special Premises with Health Permits but without Liquor Licenses

Premises Type	Number
Restaurants and Refreshment Bars	70
Hotels and Motels	25
Bake Houses	25
Butcher Shops	15
Kava/Spices Pounding	3
Water Bottling Factories	1
Laundries	1
Hairdressers & Beauty Salons	25
Food Processing Factories	б
Ice Cream Factories	3
Butter and Milk Processing Factories	1
Total	175

# 14. <u>Revenue</u>

(i) <u>Revenue from emptying Septic Tanks/Gully Emptier Services</u>

-	Within the City	\$7,388.70
-	Outside the City	\$2,968.67
~	Total	\$10,357.37

# (ii) <u>Revenue from Public Convenience</u>

	Total	<u>\$44,389.06</u>
-	Ratu Sukuna Park	\$9,252.23
-	Suva Municipal Market	\$35,136.83

(iii) <u>Comparison of Revenue for period 2005-2008</u>

REVENUE SOURCE	2005 - \$ VAT. EXCL.	2006 - \$ VAT EXCL.	2007 - \$ VAT EXCL.	2008 - \$ VAT EXCL.
Gully emptier Services within the City	12,085	12,554.68	\$10,130.57	\$10,130.57
Public Convenience – Suva Market & Rt.Sukuna Park	21,585	23,860.14	\$33,280.58	\$44,389.06
Dumping Fees/Washing Fees	441,742	67,816.23	\$15,797.12	Nil
Total	\$475,412	\$104,231.05	\$59,208.27	\$54,519.63

# 15. <u>Health Education Unit</u>

### (1) <u>Public Awareness Programs</u> Conducted "Garden Refuse Collection Schedules for " Awareness Exercise in public places and also distributed flyers.

Location	Month (2008)	Total Number of Schedules Distributed
Raiwasa and Raiwai Area	January	150
Grantham Road, Milverton Road, Bryce Street, Nairai	February	653
Road, Nailuva Road, Laucala Bay Road, Rewa Street and		
Fletcher Road		
Fletcher Road	March	96
Suva Ward	May	647
Suva West Sector	June	348
Suva East Sector	June	118
Muanikau Ward North Sector	June	1,837
Muanikau Ward North & South Sectors	July	1,477
Samabula Ward East and West Sectors	July	2,113
Tamavua Ward North and South Sectors	July	2,793
Tacirua Plains Sector	August	164
Tamavua Heights Sector	August	213
Total	10,609	

- (2) <u>Community Awareness Programs conducted as follows:-</u>
  - 6/3/08 -

Nanuku Zone 2 Crime Prevention Committee, Mr. Kumar Sami's residence, Nanuku Settlement

- 11/4/08 & 18/4/08
   Yalovata Youth Club, Raiwai, PRB Estate Hall, MacFarlane Road
- 22/4/08 Korova Settlement Community, Korova Settlement, FIT Maritime Studies
- 23/4/08
   Vunivau Health Committee, Vunivau Settlement, Lakeba Street
- 23/4/08 & 28/5/08
   Nanuku Zone 2 Crime Prevention & Health Promotion Committee, Satem Sivam Sundram Mandir, Nanuku Settlement

- 9/5/08 Yalovata Youth Club, Raiwai, PRB Estate Hall, MacFarlane Road
- 20/5/08 Lovoni Indo-Fijian Squatter Settlement, Mandir, Lovoni Settlement
- 27/5/08
   Raiwasa Neighbourhood Watch Zone, 374 Grantham Road
- 4/6/08 Nanuku Zone 2 NWZ Committee, Satem Sivam Sundram Mandir, Nanuku Settlement
- 12/6/08
   Komave NWZ Committee, Komave Squatter Settlement
- 24/6/08 Raiwasa NWZ,7 Park Road, Raiwasa
- 24/6/08 Lovoni Fijian Squatter Settlement, Lovoni Squatter Settlement
- 4/8/08
   Nanuku NWZ, Nanuku Methodist Church Hall
- 6/8/08
   Komave NWZ, Sanatan Primary School
- 27/8/08 Raiwasa NWZ, 381 Bidesi Place
- 9/9/08 Nanuku Zone 2 Crime Prevention Committee, Satem Sivam Sundram Mandir, Nanuku Settlement
- 22/9/08 Komave Neighbourhood & FSM BEH Students, Nabua Sanatan Primary School
- 24/9/08 Raiwasa Neighbourhood, 16 Bidesi Place
- 17/10/08 MacFarlane PRB Estate Community, PRB Estate Community Hall, MacFarlane Road
- 22/10/08
   Raiwasa Neighbourhood, 11 Park Road
- 26/11/08 Raiwasa Neighbourhood, 17 Park Road

# 3. <u>Clean Up Campaigns</u>

Youth Groups, Government Departments, Community Groups, Churches and Individuals voluntarily participated were as follows:-

Ararata Youth Group, Fiji Prisons Service, South Pacific Travel, Vuiyasawa Park Residents, Bua Youths, Peace Ambassadors, International Year of the Reef Ad-hoc Working Group, Yalovata Youth Club, Bua Provincial Urban Youth Suva, Seventh Day Adventists Church Group, Brycelanders Community Group, Community Group and Student Nurses, Department of Environment, Department of Fisheries, Fiji School of Nursing, Grantham Road Residents Association, Japanese Overseas Corporation Volunteers, Church of Jesus Christ of Latter Day Saints, Econesians Society of USP.

4. Special Premises Awareness Programs : Training on Restaurants Hygiene & OHS conducted for the following food outlets:-

Fong's Takeaway, 18 Pratt Street; Guang Wah Restaurant, 8 Pratt Street; Lantern Cafeteria & Restaurant, 10 Pratt Street; East Court Restaurant, 257 Victoria Parade; Yang's Restaurant, 10 Pratt Street; Modern Time Restaurant, 6-10 Carnavon Street; Chez Wendy, FNPF Place; Wonder Wok, FNPF Place; Fong Lee Sea Food, 293 Victoria Parade; A'Li Restaurant, 281 Victoria Parade; Jackson's Takeaway, Old Town Hall, Enjoy Restaurant, 281 Victoria Parade; New Peking Restaurant, Victoria Parade; Joji's Café, New Town Hall; Capital Palace, 54 Victoria Parade; Follalia Coffee Shop, Vanua House Arcade; Yee's Restaurant, Greig Street; Kakanadina, FNPF Place; Hot & Spicy, FNPF Place; Chop Stix, Downtown Boulevard; Wu's Chop Stix, 68 Thomson Street; Shanghai See Food House, 60-64 Thomson Street; Curio & Handicraft Kiosk, Stinson Parade; Steven's Restaurant, Union Plaza, Scott Street, Summer Palace, Union Plaza, Scott Street; Simon's Café, Union Plaza, Scott Street; Lee Lee Cafe, Union Plaza, Scott Street; Summer Palace, Dominion Arcade, Scott Street; Canton's Restaurant, Ellery Street; Blue Sky Restaurant, Downtown Boulevard; Jewel of Asia Restaurant, Downtown Boulevard; Island Grille Restaurant, Downtown Boulevard; Cloud Nine Restaurant, Downtown Boulevard; Coffee Prince, Downtown Boulevard; Zeng Hing Restaurant, Greig Street; Century Café, Greig Street; Liang's Takeaway, 56 Carnavon Street; Vineyard Palace, Old Town Hall; AA Restaurant, Terry Walk; Yee's Takeaway, 38 Cumming Street; Scorpion Investment, 1 Cumming Street; Ever Taste Restaurant, 57 Cumming Street; Wong's Café, 61 Cumming Street; Wing Fa Restaurant, Harbour Centre; Tong Sun Restaurant, Harbour Centre; Wai Hing Restaurant, Harbour Centre; Soon King Café, 107 Marks Street; Golden Horse Restaurant, Shop 3, Procera House; Kui's Takeaway, Shop 5, Procera House; Wan Q Restaurant, 25 Cumming Street; Lucky Time Café, 4 Yatulau Arcade; Kim's Café, 128 Marks Street; Lovely Angel Café, 1 Yatulau Arcade; Joe Wong's Café, 115 Marks Street; Lee's Café, 54 Cumming Street; Central Cuisine, Shop 5, Suva Central Building; Geralyne's Restaurant, 160 Renwick Road; China Town Garden, 81-83 Cumming Street; Jia Chen Restaurant, 8 Toorak Road; Lum's Tea Room, 135 Marks Street; Jiang's Restaurant, 76 Waimanu Road; China Town Restaurant, 45 Cumming Street; Golden Water Corner, Shop 6, Yatulau Arcade; Oriental Cuisine, Level 2, MHCC Building; Oriental Taste Restaurant, 20 Gordon Street; Summer Palace Restaurant, Dominion Arcade; Kiosk 4 New Market Complex, Rodwell Road; Harbour Cafeteria, Harbour Centre; Harbour Garden Restaurant, Harbour Centre; Lap's Takeaway, Shop 1, Epworth House;

Annual Report	

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Lok Yon Restaurant, 28 Robertson Road; Hilda Restaurant, Shop 25/26 Yatulau Arcade; New Ming Yuen Kitchen, Shop 1, Vishal Arcade, Waimanu Road; Capital Palace, Victoria Parade; C.K.Kwan Refreshment Bar, Suva Bus Station; Seeto Kee Ltd., Restaurant, Suva Market Complex; Yuk King Restaurant, 139 Foster Road; Hop Hing Restaurant, 135 Foster road; Lees Takeaway, 506 Waimanu Road; Jolly Hot Food Bar, FIT Cafeteria, Ratu Mara Road; San Shun Takeaway, 151 Ratu Mara Road; Friendly Fast Food, 527 Ratu Mara Road; Nabua Bakery & Cake Shop, 517 Ratu Mara Road; Li's Café, 501 Ratu Mara Road; Happy Garden Restaurant, 396 Fletcher Road; Feng Qiao Takeaway, Bau Street; Shun Ping Bakery, 495 Ratu Mara Road; Ye Moon Restaurant, 41-45 Foster Road; Hing Loong Restaurant, 109 Foster Road; Angie 888 Restaurant, 340 Waimanu Road; Mei Wah Restaurant, 65 Waimanu Road; Luck Time Café, Grantham Road; G.Y. Restaurant, Grantham Road; Fong Key Fast Food, Raiwaqa Plaza; Chiep Ley Bakery, 130 Grantham Road, Loolit Bakery, 130 Grantham Road; Noble House Restaurant, Bau Street; Great Wok of China, Bau Street; Yee Store & Bakery, 4 Laucala Bay Road; Jumbo Kitchen, 177 Mead Road; Xiang Bakery, 179 Mead Road; Qui Shun Bakery, 189 Mead Road; Loo Hip Bakery, 191 Mead Road; Okey Store & Bakery, Lot 85, Biau Drive; Golden Palace Restaurant, 165 Victoria Parade; Fexiang Restaurant, Ratu Mara Road; Wei :Ping Restaurant, 346 Waimanu Road.

### Summary

-	Restaurants/Refreshment Bars and Takeaways	101
	Bakeries	9
		110

Total <u>110</u>

# FINANCE DEPARTMENT

### Role and Responsibilities

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

Rates Section

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

### **Business License Section**

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

### Parking Meter & Towing Section

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

# Revenue Section

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

# **Treasury Section**

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

### **Expenditure Section**

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

# Information Technology Section

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

# Staffing

Finance Department has approximately thirty-five staff, out of which, fifteen are with the Parking Meter & Towing Section and ten in the Rates Section.

# Rates Collection Strategy 2008

The Rates Taskforce concentrated fully on rates collection and recovery strategy as follows:-

- Regular follow ups
- Door to door inspections
- Publicizing defaulting ratepayers' names in the newspapers
- Legal actions
- Placing Charges
- Data Bureau services engaged for recoveries

# 2008 Rates Collected

- Current \$10,032,016.00 VEP
- Arrears \$2,830,908.00
- Total \$12,862,924.00

# <u>Highlights</u>

- 30% discount incentive on arrears of rates for the month of October to encourage payment of arrears
- Approval of the Ministry of Local Government, Urban Development, Housing & Environment was sought for a loan of \$2.1 million to finance Capital Works and Purchase of Vehicles, Plant and Machineries

- Sick Leave Bonus was paid to all Council Staff and Un-established Staff on 11<sup>th</sup> December, 2008. The Director Administration & Operation proposed such benefit be also extended to Contract Officers who previously did not enjoy it
- Approval was given by the Finance Committee to invest a total of \$3.9 million FNPF refundable deposit for six months as follows:-

\$1,950,000 invested with Merchants Finance at interest rate of 6.00% \$1,950,000 invested with Colonial National Bank at interest rate of 5.25%

- Car Park Monetary Contribution as at 31<sup>st</sup> December 2008 amounted to \$503,921.67
- A two-member team was sent to Korea in November 2008 to seek sisterhood programs
- Total Court Fines owed to Council by the Court as at 31<sup>st</sup> May 2008 was \$7,107.95

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# AUDITED FINANCIAL STATEMENTS FOR SUVA CITY COUNCIL

FOR YEAR ENDED 2008

ATTACHED.....

# **REPUBLIC OF FIJI**

# OFFICE OF THE AUDITOR GENERAL



8<sup>27</sup> Floor, Ratu Sukuna House, MacArthur Street, P. O. Box 2214, Government Buildings, Suva, Fiji Istands, Telephone: (679) 330 9032 Fax: (679) 330 3812 Email: <u>info@auditorgeneral.gov.fi</u> Website: <u>http://www.oag.gov.fi</u>



Excellence in Public Sector Auditing

File: 1378/1

25 June 2012

Chandu K. Umaria Special Administrator Suva City Council Victoria Parade **Suva** 

Dear Mr. Umaria

Financial Statements Suva City Council for the Year Ended 31 December 2008

Audited Financial Statements for Suva City Council for the year ended 31 December 2008 together with my audit report on them are enclosed.

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

Yours sincerely

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Tevita Bolanavanua Autitor General

Encl.



# SUVA CITY COUNCIL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

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## SUVA CITY COUNCIL COUNCIL REPORT FOR THE YEAR ENDED 31 DECEMBER 2008

### COUNCIL REPORT

The Council herewith submit the Statement of Financial Position at 31 December 2008, the related Statement of Comprehensive Income, Statement of Movements in Funds and Statement of Cash Flows of the Council for the year then ended on that date and report as follows:

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### **Council Members**

Council members during the financial year of this report were:

The Lord Mayor, Cr. Ratu Peni Volavola	Cr. Anendra Prasad
The Deputy Mayor, Cr. Josefa Gavidi	Cr. Dhani Ram
Cr. Akuila Bale	Cr. Babu Sharma
Cr. Eroni Cakacaka	Cr. Rupeni Silimaibau
Cr. Panapasa Ceinaturga	Cr. Tevita Tuimabualau
Cr. Maciu Cerewale	Cr. Chandu Umaria
Cr. Ruci Domoni	Cr. Solomone Vosaicake
Cr. Anwar Khan	Cr. Temalesi Weleilakeba
Cr. Deven Magan	Cr. Sashi Dhanji
Cr. Iniasi Naua	Cr. Priscilla Singh
Management Staff	
Chief Executive Officer	Ratu Ilitomasi Verenakadavu
Director Administration and Operation	Eroni Ratukalou
Director Engineering Services	Jagdish Singh
Director Finance	Apaitia Veiogo
Director Health Services	Nacanieli Kotoiwasawasa

### **Principal Activities**

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

### Results

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

	<u>2008</u>	<u>2007</u>
Operating surplus	2,853,394	1,274,301

### Bad and doubtful debts

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

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

### Non-Current Assets

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

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

### Basis of Accounting

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

### SUVA CITY COUNCIL COUNCIL REPORT (CONT'D) FOR THE YEAR ENDED 31 DECEMBER 2008

### Unusual Transactions

Apart from these matters and other matters specifically referred to in the financial statements, in the opinion of the Council, the results of the operations of the Council during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature, in the opinion of the Council, to affect substantially the results of the operations of the Council · in the current financial year, other than those reflected in the financial statements.

### Events Subsequent to Balance Date

Effective 31 January 2009, the Ministry of Local Government, Urban Development, Housing and Environmental dissolved the Council. Thereafter, a Special Administrator was appointed to manage the affairs of the Council.

### Other Circumstances

As at the date of this report:

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

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

For and on behalf of the Council and in accordance with a resolution of the Councillors.

Dated this

day of

2012.

Mr. Chandra Kant Umaria Special Administrator

Ms. Swastika Rattan Acting Director of Finance

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

- (a) the accompanying statement of comprehensive income of the Council is drawn up so as to give a true and fair view of the results of the Council for the year ended 31 December 2008;
- (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 2008;
- (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 2008;
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the state of the cash flows of the Council for the year ended 31 December 2008;
- (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

day of

2012.

3.63

Mr. Chandra Kant Umaria Special Administrator

Ms. Swastika Rattan Acting Director of Finance

# **REPUBLIC OF FIJI**

OFFICE OF THE AUDITOR GENERAL



Floor, Ratu Sukuna House, MacArthur Street, P. O. Box 2214, Government Buildings, Suva, Fiji Islands. Telephone: (679) 330 9032 Fax: (679) 330 3812 Email: <u>info@auditorgeneral.gov.fi</u> Website: <u>http://www.oag.gov.fi</u>



### Excellence in Public Sector Auditing

# SUVA CITY COUNCIL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

### INDEPENDENT AUDIT REPORT

I have audited the accompanying financial statements of Suva City Council, which comprises the statement of financial position as at 31 December 2008, and the statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information as set out on pages 12 to 34.

### Director's and Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### **Basis for Disclaimer of Opinion**

1. The Council did not maintain proper accounting records relating to taxi and minibus debtors, creditors and accruals and Value Added Tax payable for the previous year ended 31 December 2007.

As a result, I was not able to ascertain that all income, expenditure, assets and liabilities had been brought into account during the previous period ended 31 December 2007. It is not possible to ascertain the impact of this on the operating results, cash flows and financial position for the year ended 31 December 2008.

2. The Council was not able to provide subsidiary listings for rates, parking meter and business licence accounts amounting to \$14,459,458, \$1,824,901 and \$718,216 respectively. As a result, I was not able to ascertain that

all income, expenses and assets relating to these accounts had been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2008.

- 3. The Council was unable to provide appropriate supporting documents to verify inventory balances amounting to \$198,253 for the year ended 31 December 2008. As a result, I was not able to ascertain that all expenses and assets relating to inventory account had been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2008.
- 4. An unreconciled variance amounting to \$230,027 was noted in the fixed assets movement reconciliation. As a result, I was not able to ascertain that fixed assets have been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2008.
- 5. The Council had processed numerous incorrect journals to reconcile general ledger control accounts to the subsidiary accounts. These journals only had balance sheet effect as the Council did not correct the corresponding profit and loss accounts while reconciling the control accounts to the subsidiary accounts. This resulted in an unreconciled variance in other payables and accruals amounting to \$246,000. As a result, I was not able to ascertain that all expenses and liabilities relating to other creditors and accrual account have been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2008.
- 6. As at 31 December 2008, VAT payable of \$578,770 had not been reconciled by the Council. In addition, taxable supplies as per the VAT returns for the year had not been reconciled to the revenue balances as per the general ledger for the year ended 31 December 2008. As a result, I was not able to ascertain that all assets and liabilities relating to Value Added Tax have been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2008.
- 7. The Council was unable to provide provision for annual leave schedule amounting to \$122,850 and the provision for long service leave for the year ended 31 December 2008. Furthermore, the provision for long service leave had not been recorded in the general ledger. As a result, I was not able to ascertain that all expenses and liabilities relating to provision for long service leave and annual leave have been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2008.
- 8. As referred to in Statement of Comprehensive Income, an unreconciled variance amounting to \$2,063,000 was noted in the Council Municipal Fund movement reconciliation. As a result, I was not able to ascertain that all expenses and revenues recorded under Council Municipal Funds have been accurately accounted for and disclosed in the financial statements for the year ended 31 December 2008.

# Disclaimer of Opinion

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

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Tevita Bolanavanua AUDITOR GENERAL

Suva, Fiji 25 June 2012



# SUVA CITY COUNCIL STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2008

Income           Rates:         General         5,189,231         5,187,781           Loan         6,672,319         6,670,705           Light         1,062,177         1,061,921           12,923,727         12,920,407           Less: rates discount         (1,068,458)         (990,700)           Amortisation of capital grant         36,851         36,276           Business license fees         692,618         869,555           Fees, charges and rent         4,917,723         5,293,839           Interest         2,256,027         2,115,307           Others         1,350,207         460,017           21,108,695         20,704,700           Expenses         30,000         30,000           Description and amortization         1,227,780         1,108,962           Bad debts written off         135,021         1318,744           Doubful debts         443,055         1,064,712           Interest on long term borrowings         750,611         913,550           Rate payer services         353,665         515,333           User maintenance costs         34,1816         3,339,667           Mate payer services         34,181,86         3,339,667           Operat		Note	2008 \$	2007 \$
General         5,189,231         5,187,781           Loan         6,672,319         6,670,705           Light         -1,062,177         11,061,921           12,923,727         12,920,407           Less: rates discount         (1,068,458)         (990,701)	Income		Ť	Ŧ
Loan         6,672,319         6,670,705           Light         1,062,177         1,061,921           12,923,727         12,920,407           Less: rates discount         (1,068,458)         (990,701)           11,855,269         11,929,706           Amortisation of capital grant         36,851         36,276           Business license fees         692,618         869,555           Fees, charges and rent         4,917,723         5,293,839           Interest         2,256,027         2,115,307           Others         1,350,207         460,017           21,108,695         20,704,700           Expenses         30,000         30,000           Administrative and operating costs         7,645,660         7,897,744           Aduitor's remuneration.         30,000         30,000           Depreciation and amortization         1,227,780         1,108,962           Bad debts written off         135,021         318,734           Doubtful debts         143,055         1,064,712           Interest on long term borrowings         750,611         913,550           Rate payer services         4,069,323         4,241,637           Steet light operating costs         355,665         515,383 </td <td>Rates:</td> <td></td> <td></td> <td></td>	Rates:			
Light         1,062,177         1,061,921           Less: rates discount         (1,068,458)         (990,701)           Less: rates discount         (1,068,458)         (990,701)           Amortisation of capital grant         36,851         36,276           Business license fees         692,618         869,555           Fees, charges and rent         4,917,723         5,293,839           Interest         2,256,027         2,115,307           Others         1,350,207         460,017           21,108,695         20,704,700         21,108,695           Expenses         30,000         30,000           Administrative and operating costs         7,645,660         7,897,744           Auditor's remuneration         1,062,712         1108,962           Bad debts written off         135,021         318,734           Doubtful debts         143,055         1,064,712           Interest on long term borrowings         750,611         913,560           Rate payer services         4,069,323         4,241,637           Street light operating costs         535,665         515,333           User maintenance costs         3339,667         18,255,301           19,430,399         0perating surplus for the year	General		5,189,231	5,187,781
Less: rates discount         12,923,727         12,920,407           Less: rates discount         (1,068,458)         (990,701)           Amortisation of capital grant         36,851         36,276           Business license fees         692,618         869,555           Fees, charges and rent         4,917,723         5,293,839           Interest         2,256,027         2,115,307           Others         1,350,207         460,017           21,108,695         20,704,700           Expenses         30,000         30,000           Bad debts written off         135,021         318,734           Doubfield debts         430,055         1,064,712           Interest on long term borrowings         750,611         913,560           Rate payer services         4,069,323         4,241,637           Street light operating costs         535,665         515,383           User maintenance costs         3,418,186         3,339,667           18,255,301         19,430,399         19,430,399           Operating surplus for the year         2,853,394         1,274,301           Other comprehensive income         27         2,063,000         -	Loan		6,672,319	6,670,705
Less: rates discount         (1,068,458)         (990,701)           Amortisation of capital grant         36,851         36,276           Business license fees         692,618         869,555           Fees, charges and rent         4,917,723         5,293,839           Interest         2,256,027         2,115,307           Others         2,256,027         2,115,307           Administrative and operating costs         7,645,660         7,897,744           Auditor's remuneration.         30,000         30,000           Depreciation and amortization         1,227,780         1,108,962           Bad debts written off         135,021         318,734           Doubtful debts         443,055         1,064,712           Interest on long term borrowings         750,611         913,560           Rate payer services         4,069,323         4,241,637           Street light operating costs         33,418,186         3,339,667           18,255,301         19,430,399         18,255,301         19,430,399           Other comprehensive income         27         2,063,000         -	Light		1,062,177	1,061,921
Image: Amortisation of capital grant         Image: Im	-			
Amortisation of capital grant       36,851       36,276         Business license fees       692,618       869,555         Fees, charges and rent       4,917,723       5,293,839         Interest       2,256,027       2,115,307         Others       1,350,207       460,017         21,108,695       20,704,700         Expenses       7,645,660       7,897,744         Auditor's remuneration.       30,000       30,000         Depreciation and amortization       1,227,780       1,108,962         Bad debts written off       135,021       318,734         Doubful debts       443,055       1,064,712         Interest on long term borrowings       750,611       913,560         Rate pager services       4,069,323       4,241,637         Street light operating costs       33,418,186       3,339,667         User maintenance costs       3,418,186       3,339,667         18,255,301       19,430,399       19,274,301         Other comprehensive income       27       2,063,000       -	Less: rates discount		(1,068,458)	(990,701)
Business license fees         692,618         869,555           Fees, charges and rent         4,917,723         5,293,839           Interest         2,256,027         2,115,307           Others         2,256,027         2,115,307           Diters         2,256,027         2,115,307           Administrative and operating costs         7,645,660         7,897,744           Auditor's remuneration.         30,000         30,000           Depreciation and amortization         1,227,780         1,108,962           Bad debts written off         135,021         318,734           Doubtful debts         443,055         1,064,712           Interest on long term borrowings         750,611         913,560           Rate payer services         4,069,323         4,241,637           Street light operating costs         535,665         515,383           User maintenance costs         3,418,186         3,339,667           18,255,301         19,430,399         19,430,399           Opherating surplus for the year         2,853,394         1,274,301           Other comprehensive income         27         2,063,000         -			11,855,269	11,929,706
Fees, charges and rent       4,917,723       5,293,839         Interest       2,256,027       2,115,307         Others       1,350,207       460,017         21,108,695       20,704,700         Expenses       7,645,660       7,897,744         Auditor's remuneration.       30,000       30,000         Depreciation and amortization       1,227,780       1,108,962         Bad debts written off       135,021       318,734         Doubtful debts       443,055       1,064,712         Interest on long term borrowings       750,611       913,560         Rate payer services       4,069,323       4,241,637         Street light operating costs       3,418,186       3,339,667         User maintenance costs       3,418,186       3,339,667         Other comprehensive income       27       2,063,000       -	Amortisation of capital grant		36,851	36,276
Fees, charges and rent       4,917,723       5,293,839         Interest       2,256,027       2,115,307         Others       1,350,207       460,017         21,108,695       20,704,700         Expenses       30,000       30,000         Administrative and operating costs       7,645,660       7,897,744         Auditor's remuneration.       30,000       30,000         Depreciation and amortization       1,227,780       1,108,962         Bad debts written off       135,021       318,734         Doubtful debts       443,055       1,064,712         Interest on long term borrowings       750,611       913,560         Rate payer services       4,009,323       4,241,637         Street light operating costs       3,339,667       18,255,301       19,430,399         Operating surplus for the year       2,853,394       1,274,301       0,430,309         Other comprehensive income       27       2,063,000       -	Business license fees		692,618	869,555
Interest         2,256,027         2,115,307           Others         1,350,207         460,017           21,108,695         20,704,700           Expenses         7,645,660         7,897,744           Auditor's remuneration.         30,000         30,000           Depreciation and amortization         1,227,780         1,108,962           Bad debts written off         135,021         318,734           Doubtful debts         443,055         1,064,712           Interest on long term borrowings         750,611         913,560           Rate payer services         4,069,323         4,241,637           Street light operating costs         535,665         515,383           User maintenance costs         3,418,186         3,339,667           18,255,301         19,430,399         19,430,399           Other comprehensive income         27         2,063,000         -	Fees, charges and rent		-	
Others         1,350,207         460,017           21,108,695         20,704,700           Expenses         7,645,660         7,897,744           Auditor's remuneration.         30,000         30,000           Depreciation and amorization         1,227,780         1,108,962           Bad debts written off         135,021         318,734           Doubtful debts         443,055         1,064,712           Interest on long term borrowings         750,611         913,560           Rate payer services         4,069,323         4,241,637           Street light operating costs         535,665         515,383           User maintenance costs         3,418,186         3,339,667           18,255,301         19,430,399         19,430,399           Operating surplus for the year         2,853,394         1,274,301           Other comprehensive income         27         2,063,000         -				
Z1,108,695         20,704,700           Expenses         7,645,660         7,897,744           Auditor's remuneration.         30,000         30,000           Depreciation and amortization         1,227,780         1,108,962           Bad debts written off         135,021         318,734           Doubtful debts         443,055         1,064,712           Interest on long term borrowings         750,611         913,560           Rate payer services         4,069,323         4,241,637           Street light operating costs         535,665         515,383           User maintenance costs         3,418,186         3,339,667           18,255,301         19,430,399         1,274,301           Other comprehensive income         27         2,063,000         -	Others			
Administrative and operating costs       7,645,660       7,897,744         Auditor's remuneration.       30,000       30,000         Depreciation and amortization       1,227,780       1,108,962         Bad debts written off       135,021       318,734         Doubtful debts       443,055       1,064,712         Interest on long term borrowings       750,611       913,560         Rate payer services       4,069,323       4,241,637         Street light operating costs       535,665       515,383         User maintenance costs       3,418,186       3,339,667         Operating surplus for the year       2,853,394       1,274,301         Other comprehensive income       27       2,063,000       -			21,108,695	20,704,700
Auditor's remuneration.       30,000       30,000         Depreciation and amortization       1,227,780       1,108,962         Bad debts written off       135,021       318,734         Doubtful debts       443,055       1,064,712         Interest on long term borrowings       750,611       913,560         Rate payer services       4,069,323       4,241,637         Street light operating costs       535,665       515,383         User maintenance costs       3,418,186       3,339,667         18,255,301       19,430,399         Operating surplus for the year       2,853,394       1,274,301         Other comprehensive income       27       2,063,000       -	Expenses			
Depreciation and amortization       1,227,780       1,108,962         Bad debts written off       135,021       318,734         Doubtful debts       443,055       1,064,712         Interest on long term borrowings       750,611       913,560         Rate payer services       4,069,323       4,241,637         Street light operating costs       535,665       515,383         User maintenance costs       3,418,186       3,339,667         18,255,301       19,430,399         Operating surplus for the year       2,853,394       1,274,301         Other comprehensive income       27       2,063,000       -	Administrative and operating costs		7,645,660	7,897,744
Bad debts written off       135,021       318,734         Doubtful debts       443,055       1,064,712         Interest on long term borrowings       750,611       913,560         Rate payer services       4,069,323       4,241,637         Street light operating costs       535,665       515,383         User maintenance costs       3,418,186       3,339,667         18,255,301       19,430,399         Operating surplus for the year       2,853,394       1,274,301         Other comprehensive income       27       2,063,000       -	Auditor's remuneration.		30,000	30,000
Doubtful debts       443,055       1,064,712         Interest on long term borrowings       750,611       913,560         Rate payer services       4,069,323       4,241,637         Street light operating costs       535,665       515,383         User maintenance costs       3,418,186       3,339,667         18,255,301       19,430,399         Operating surplus for the year       2,853,394       1,274,301         Other comprehensive income       27       2,063,000       -	Depreciation and amortization		1,227,780	1,108,962
Interest on long term borrowings       750,611       913,560         Rate payer services       4,069,323       4,241,637         Street light operating costs       535,665       515,383         User maintenance costs       3,418,186       3,339,667         18,255,301       19,430,399         Operating surplus for the year       2,853,394       1,274,301         Other comprehensive income       27       2,063,000       -			135,021	318,734
Rate payer services       4,069,323       4,241,637         Street light operating costs       535,665       515,383         User maintenance costs       3,418,186       3,339,667         18,255,301       19,430,399         Operating surplus for the year       2,853,394       1,274,301         Other comprehensive income       27       2,063,000       -			-	
Street light operating costs         535,665         515,383           User maintenance costs         3,418,186         3,339,667           18,255,301         19,430,399           Operating surplus for the year         2,853,394         1,274,301           Other comprehensive income         27         2,063,000         -				
User maintenance costs         3,418,186         3,339,667           18,255,301         19,430,399           Operating surplus for the year         2,853,394         1,274,301           Other comprehensive income         27         2,063,000         -				
Operating surplus for the year         27         2,063,000         -	· · ·		-	
Operating surplus for the year2,853,3941,274,301Other comprehensive income272,063,000-	User maintenance costs		3,418,186	3,339,667
Other comprehensive income 27 2,063,000 -			18,255,301	19,430,399
	Operating surplus for the year		2,853,394	1,274,301
Total comprehensive income 4,916,394 1,274,301	Other comprehensive income	27	2,063,000	-
	Total comprehensive income		4,916,394	1,274,301

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The accompanying notes form an integral part of the Statement of Comprehensive Income.

# SUVA CITY COUNCIL STATEMENT OF MOVEMENT IN FUNDS FOR THE YEAR ENDED 31 DECEMBER 2008

# COUNCIL MUNICIPAL FUNDS

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	Note	General Rate Fund	Loan Rate Fund	Street Light Fund	Total Council Municipal Funds
		\$	\$	\$	\$
As at 1 January 2007		3,884,779	29,360,140	2,332,853	35,577,772
(Deficit)/surplus for the year		(5,029,382)	5,757,145	546,538	1,274,301
At 31 December 2007		(1,144,603)	35,117,285	2,879,391	36,852,073
(Deficit)/surplus for the year		(1,531,826)	5,921,708	526,512	4,916,394
At 31 December 2008		(2,676,429)	41,038,993	3,405,903	41,768,467

The accompanying notes form an integral part of the Statement of Movement of Funds.

# SUVA CITY COUNCIL STATEMENT OF MOVEMENT IN FUNDS - continued FOR THE YEAR ENDED 31 DECEMBER 2008

# COUNCIL TRUST FUNDS

	Parking Meter Fund	Car Park Fund	Tugi Fund	Lami Rehabilitation Fund	Total Trust Funds
	\$	\$	\$	\$	\$
As at 1 January 2007	1,705,695	445,079	8,603	6,409	2,165,786
Surplus for the year	290,327	58,843	55,000	-	404,170
At 31 December 2007	1,996,022	503,922	63,603	6,409	2,569,956
Surplus for the year (Note 2)	309,570	-	-	-	309,570
At 31 December 2008	2,305,592	503,922	63,603	6,409	2,879,526

The accompanying notes form an integral part of the Statement of Movement of Funds.

# SUVA CITY COUNCIL STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2008

	Notes	2008	2007
ASSETS		\$	\$
Current assets			
Cash on banks and on hand	3	1,330,980	767,42
Held-to-maturity investments	4	5,741,223	6,911,51
Inventories	5	198,253	201,52
Receivables	6	6,575,386	5,447,953
Other receivables	7	84,229	145,89
Loan receivable	15	34,965	34,963
Total current assets		13,965,036	13,509,28
Non-current assets			
Property, plant and equipment	12	30,799,479	29,898,685
Investment properties	13	11,797,316	12,017,570
Intangible assets	14	78,889	85,160
Loan receivable	15	5,395,224	5,431,238
Total non-current assets		48,070,908	47,432,653
TOTAL ASSETS		62,035,944	60,941,936
FUNDS AND LIABILITIES			
Council Municipal Funds			
Accumulated surplus	Page 8	41,768,467	36,852,073
Council Trust Funds			
Parking meter fund	Page 9	2,305,592	1,996,022
Car park fund	Page 9	503,922	503,922
Tugi fund	Page 9	63,603	63,603
Lami dump rehabilitation	Page 9	6,409	6,409
Total funds		44,647,994	39,422,029
Current liabilities		· <u>···</u>	
Sundry deposits	8	1,363,343	1,371,806
Creditors and accruals	9	2,728,770	4,287,156
Provisions	10	422,850	422,850
Interest bearing borrowings	11	2,073,370	2,253,422
Total current liabilities		6,588,333	8,335,234
Non-current liabilities			
Sundry deposit	8	3,900,000	3,900,000
Provisions	10	36,752	36,752
Interest bearing borrowings	11	6,632,819	8,981,024
Capital grant in aid	16	230,046	266,897
Capital grant in ald	10		

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# TOTAL EQUITY AND LIABILITIES

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

For and on behalf of the Council.

manie Special Administrator



Acting Director of Finance

# SUVA CITY COUNCIL STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2008

	Note	2008	2007
COUNCIL MUNICIPAL FUNDS		Inflows/ (Outflows)	Inflows/ (Outflows)
		\$	\$
Cash flows from operating activities			
R <i>eceipts</i> Rates			
Viser charges		11,855,269	10,659,222
Interest		4,917,723	4,988,891
Others		2,256,027	2,442,741
		2,042,825	1,222,761
Payments			
Employees, suppliers and others		(17,065,829)	(15,751,711
Interest on long term loans		(750,611)	(929,844
Net cash flows from operating activities		3,255,404	2,632,061
Cash flows from investing activities			
Proceeds from loan receivable		34,964	34,965
Proceeds from sale of plant & equipment		-	107,350
Acquisition of property, plant and equipment		(2,166,547)	(1,001,033
Net cash flows used in investing activities	١.	(2,131,583)	(858,718
Cash flows from financing activities			
Repayment of borrowings		(2,040,131)	(1,947,769)
Repayment of finance lease, principal		-	(257,560)
Net cash flows used in financing activities		(2,040,131)	(2,205,329)
Net decrease in cash flow from Council funds		(916,310)	(431,986)
TRUST FUNDS			
Cash flows from operating activities			
Receipts Parking meter collection			
Car park receipts/ Sasamaki/ Tugi Fund		583,009	570,517
Car park receipts/ Sasamaki/ Tubi Fund		-	113,843
Payments			
Payments to employees and suppliers - parking meter		(273,439)	(280,190)
Net increase in cash flows from operating activities		309,570	404,170
Total net decrease in cash and cash equivalents		(606,740)	(27,816)
Cash and cash equivalents at 1 January		7,678,943	7,706,759

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The accompanying notes form an integral part of the Statement of Cash Flows.

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#### 1. Corporate Information

The financial statements of Suva City Council ("the Council") for the year ended 31 December 2008 were authorised for by the Special Administrator on \_\_\_\_\_\_. The Council was incorporated in Fiji under the Local Government Act, 1972.

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

# 1.2 Basis of preparation of the Financial Statements

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

### Statement of compliance

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

### 1.3 The Suva City Council Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the 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.

Amounts received as tender deposits and retention amounts controlled by the Council are included in the financial statements, disclosed as "sundry deposits" under current liabilities.

# 1.4 Significant accounting judgements, estimates and assumptions

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

### Judgements

In the process of applying the Council's accounting policies, management has made the following judgement, apart from those

involving estimations, which has the most significant effect on the amounts recognised in the financial statements:

### Estimations and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the statement of Financial position date, that have a significant risk of causing a material adjustments to the carrying amount of assets and liabilities within the next financial year are discussed below:

### Impairment of non financial assets

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.

### Impairment losses on rates and fees receivable

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

### 1.5 Summary of significant accounting policies

### a) Cash and cash equivalents

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

### b) Inventories

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

### c) Investments and other financial assets

### Initial recognition of financial instruments

The classification of financial instruments at initial recognition depends on the purpose for which the financial instruments were acquired and their characteristics. All financial instruments are measured initially at their fair value plus, in the case of financial assets and financial liabilities not at fair value through profit and loss, any directly attributable incremental costs of acquisition or issue.

### Receivables

Rates receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Rates receivables are initially recognised as receivables from the commencement of each rating period (inclusive of VAT where applicable). After initial measurement loans and receivables are carried at amortised cost using the effective interest method less any allowance for impairment. Gains or losses are recognised in the statement of comprehensive income when the receivables are derecognised or impaired, as well as through the amortisation process. Bad debts are written-off as incurred.

### Rates received in advance of the rating period are recognised as a liability.

### Held to maturity financial investments

Held-to-maturity financial investments are those which carry fixed or determinable payments and have fixed maturities and which the company has the intention and the ability to hold to maturity. After initial measurement, held-to-maturity financial investments are subsequently measured at amortised cost using the effective interest rate method, less allowance for 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 included as 'Interest income' in the statement of comprehensive income. The losses arising from impairment of such investment are recognised in the statement of comprehensive income line 'Impairment losses on financial investments'.

### d) Impairment of financial assets

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

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

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

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

### 1.5 Summary of significant accounting policies - continued

### e) Property, plant and equipment

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

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

Land and building	1.25% - 10%
Furniture and fittings	10% - 20%
Vehicles, plant and equipment	5% - 25%
Roads, drains, bridges and footpaths	1%
Vehicles and equipment- aid granted	25%
Leased vehicles	20%

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

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

### f) Intangible assets

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

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

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

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

### g) Impairment of non-financials assets

The Council assesses at each reporting date or more frequently if events or changes and circumstances indicate that the carrying value may be impaired, whether there is an indication that a non financial asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Council makes an estimate of the asset's recoverable amount. Where the carrying amount of an asset (or cash generating unit) exceeds its recoverable amount, the asset (or cash generating unit) is considered impaired and is written down to its recoverable amount.

For assets an assignment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the company makes an estimate of the recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case the carrying amount of the asset is increased to its recoverable amount.

### 1.5 Summary of significant accounting policies - continued

#### h) Investment Property

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

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

Building 1.25%-10%

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

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

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

### i) Fund Accounting

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

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

Details of Special Purpose Funds maintained by the Council are:

### Parking meter fund

The Council, in compliance with the Traffic Act, has to maintain a separate account for the operation of Parking meters in designated areas of roads within the city.

### 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.

#### <u>Tugi fund</u>

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

#### Lami rehabilitation fund

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

### j) Financial liabilities

### Interest bearing loans and borrowings

All loans and borrowings are initially recognised at fair value less directly attributable transaction costs, and have not been designated 'as at fair value through profit or loss'.

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method.

Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the amortisation process.

#### 1.5 Summary of significant accounting policies - continued

### k) Provisions

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

#### Employee entitlements

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

### Wages and salaries, sick leave and annual leave

Liabilities for wages and salaries and annual leave are recognised, and are measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

### Provision for long service leave

A liability for long service leave is recognised, and is 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 interest rates on government guaranteed securities with terms to maturity that match, as closely as possible, the estimated future cash outflows.

#### I) Leased assets

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

### Council as a lessee

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

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

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

### m) Trade and other payables

Liabilities for other payables are carried at cost (inclusive of VAT where applicable) which is the fair value of the consideration to be paid in the future for goods and services received whether or not billed to the entity. Amounts payable that have been denominated in foreign currencies have been translated to local currency using the rates of exchange ruling at the end of the financial year.

1.5 Summary of significant accounting policies - continued		
n) Revenue recognition		
Revenue is recognised in the financial statements using the accrual	concept of accounting.	
0) Income tax		10.
The Council is exempt from income tax in accordance with the pro	visions of Section 17(4) of the Income	Tax Act.
p) Comparative figures		
Comparative figures have been amended where necessary, for chan	ges in presentation in the current year.	
2. SURPLUS FOR TRUST FUNDS	2008	2007
Surplus for the year has been determined after:	\$	\$
Parking meter fund		
Total revenue	583,009	570,517
Expenditure		
Salaries and wages	145,007	177,258
Legal expense	1,190	15,090
Management expenses	13,265	22,305
Repairs and maintenance	99,041	44,211
Stationery and postage	14,936	21,326
Total expenditure	273,439	280,190
Net surplus for the year	309,570	290,327
Car park fund		
Net surplus for the year	· _	58,843
3. CASH AT BANKS AND ON HAND	\$	\$
Cash at bank	707,696	409,758
Cash at bank- Trust funds	619,084	354,466
Cash on hand	4,200	3,200
Total cash at banks and on hand	1,330,980	767,424

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.

4. HELD-TO-MATURITY INVESTMENTS	\$	\$
Merchant Finance Limited	5,741,223	6,911,519
5. INVENTORIES	\$	\$
General stores inventory Less: provision for obsolescence	206,036	207,645
Less. provision for obsolescence	(7,783)	(6,118)

	2008	2007
6. RECEIVABLES	\$	\$
Rates receivables	14,459,456	14,000,897
Less: suspended interest	_	(4,392,368)
	14,459,456	9,608,529
Less: provision for doubtful debts	(10,357,174)	(5,935,627)
	4,102,282	3,672,902
Other debtors	3,427,257	3,581,244
Less: provision for doubtful debts	(954,153)	(1,806,193)
	2,473,104	1,775,051
Total receivables	6,575,386	5,447,953

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Trade and other receivables are interest bearing and are generally on 30-90 day terms. As at 31 December 2008, trade receivables at norminal value of \$11,311,327(2007: \$7,741,820) were impaired and fully provided for.

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

<u>Rates receivables</u> At 1 January Movement, net 31 December	5,935,627 4,421,547	4,959,707 975,920
	10,357,174	5,935,627
<u>Other debtors</u> At 1 January Movement, net	1,806,193 (852,040)	1,983,973 (177,780)
31 December	954,153	1,806,193
7. OTHER RECEIVABLES Interest accrued on term deposit and loan	<b>\$</b> 84,229	\$ 145,895

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	2008	2007
8. SUNDRY DEPOSITS	\$	\$
Tenders	128,231	129,57
Library	79,314	74,93
Performance bond	118,065	113,06
Hall hire	95,178	86,76
Tenancy	95,964	
Provisional tax	90,904	85,00
Deposit from FNPF [a]	-	2,18
Others	3,900,000	3,900,00
	846,591	880,21
Total sundry deposits	5,263,343	5,271,80
Disclosed as:		
Current Liabilities	1,363,343	1,371,80
Non-Current Liabilities	3,900,000	3,900,00
	5,263,343	5,271,80
a) Deposit from Fiji National Provident Fund relates to sale of 15 acres of fore	eshore land.	
9. CREDITORS AND ACCRUALS	\$	\$
Trade	493,496	873,27
Other payables	2,235,274	3,413,88
	2 729 770	4 007 45
Terms and conditions of the above financial liabilities: Trade payables are non-interest bearing and are normally settled on 60 d	2,728,770	4,287,15
Trade payables are non-interest bearing and are normally settled on 60 d Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year	ay term; months; and	4,287,15
Trade payables are non-interest bearing and are normally settled on 60 d Other payables are non-interest bearing and have an average term of six	ay term; months; and	4,287,15 \$
Trade payables are non-interest bearing and are normally settled on 60 d Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year	ay term; months; and r.	
Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year 0. PROVISIONS	ay term; months; and r. \$	
Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year 0. PROVISIONS Legal claims	ay term; months; and r.	\$
<ul> <li>Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial yea.</li> <li><b>PROVISIONS</b></li> <li><u>Legal claims</u> At 1 January</li> </ul>	ay term; months; and r. \$	\$
<ul> <li>Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year</li> <li><b>PROVISIONS</b></li> <li><u>Legal claims</u> At 1 January Arising during the year</li> </ul>	ay term; months; and r. \$	\$ 
Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year <b>0. PROVISIONS</b> <u>Legal claims</u> At 1 January Arising during the year Utilised	ay term; months; and r. \$ 300,000 - -	\$ 
Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial yea <b>0. PROVISIONS</b> <u>Legal claims</u> At 1 January Arising during the year Utilised <u>Employee entitlement</u>	ay term; months; and r. \$ 300,000 - - - 300,000	\$ 300,000 - 300,000
<ul> <li>Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year</li> <li><b>PROVISIONS</b> <ul> <li>Legal claims</li> <li>At 1 January</li> <li>Arising during the year</li> <li>Utilised</li> </ul> </li> <li>Employee entitlement</li> <li>At 1 January</li> </ul>	ay term; months; and r. \$ 300,000 - -	\$ 300,000 - 300,000
Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial yea 0. PROVISIONS <u>Legal claims</u> At 1 January Arising during the year Utilised <u>Employee entitlement</u>	ay term; months; and r. \$ 300,000 - - - 300,000	\$ 300,000 - 300,000
<ul> <li>Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year</li> <li><b>PROVISIONS</b> <ul> <li>Legal claims</li> <li>At 1 January</li> <li>Arising during the year</li> <li>Utilised</li> </ul> </li> <li>Employee entitlement <ul> <li>At 1 January</li> <li>Arising during the year</li> <li>Utilised</li> </ul> </li> </ul>	ay term; months; and r. \$ 300,000 - - 300,000 159,602 - -	\$ 300,000 - 300,000 159,602 - -
<ul> <li>Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year</li> <li><b>PROVISIONS</b> <ul> <li>Legal claims</li> <li>At 1 January</li> <li>Arising during the year</li> <li>Utilised</li> </ul> </li> <li>Employee entitlement <ul> <li>At 1 January</li> <li>Arising during the year</li> </ul> </li> </ul>	ay term; months; and r. \$ 300,000 - - - 300,000	\$ 300,000 - 300,000 159,602 - -
<ul> <li>Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year</li> <li><b>PROVISIONS</b> <ul> <li>Legal claims</li> <li>At 1 January</li> <li>Arising during the year</li> <li>Utilised</li> </ul> </li> <li>Employee entitlement <ul> <li>At 1 January</li> <li>Arising during the year</li> <li>Utilised</li> </ul> </li> </ul>	ay term; months; and r. \$ 300,000 - - 300,000 159,602 - -	
<ul> <li>Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year</li> <li><b>PROVISIONS</b></li> <li>Legal claims At 1 January Arising during the year Utilised</li> <li>Employee entitlement At 1 January Arising during the year Utilised</li> <li>At 31 December</li> </ul>	ay term; months; and r. \$ 300,000 - - - 300,000 159,602 - - - 159,602	\$ 300,000 - 300,000 159,602 - 159,602
<ul> <li>Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial year</li> <li><b>PROVISIONS</b></li> <li>Legal claims At 1 January Arising during the year Utilised</li> <li>Employee entitlement At 1 January Arising during the year Utilised</li> <li>At 31 December</li> <li>Total provisions</li> </ul>	ay term; months; and r. \$ 300,000 	\$ 300,000 - 300,000 159,602 - 159,602 459,602
<ul> <li>Trade payables are non-interest bearing and are normally settled on 60 d. Other payables are non-interest bearing and have an average term of six Interest payable is normally settled monthly throughout the financial yea.</li> <li><b>PROVISIONS</b> <ul> <li>Legal claims</li> <li>At 1 January</li> <li>Arising during the year</li> <li>Utilised</li> </ul> </li> <li>Employee entitlement</li> <li>At 1 January</li> <li>Arising during the year</li> <li>Utilised</li> <li>At 31 December</li> <li>Total provisions</li> <li>Disclosed as:</li> </ul>	ay term; months; and r. \$ 300,000 - - - 300,000 159,602 - - - 159,602	\$ 300,000 - 300,000 159,602 - 159,602

1. INTERST BEARING LOANS AND BORROWINGS		2008	2007	
	Effective interest rate %		\$	\$
Current				
Fiji National Provident Fund	7.2-7.5%		1,163,635	1,198,592
Colonial Fiji Life Limited	9.23%		647,501	811,463
Westpac Banking Corporation	12%		-	5,443
Finance lease- Westpac Banking Corporation	12%		262,234	237,924
Total current		(a)	2,073,370	2,253,422
Non-current				
Fiji National Provident Fund	7.2-7.5%		5,437,313	6,638,056
Colonial Fiji Life Limited	9.23%		794,737	1,679,964
Finance lease- Westpac Banking Corporation	12%		400,769	663,004
Total non-current		(b)	6,632,819	8,981,024

Loans and borrowings-principal and interest outstanding

Opening balance at 1 January Add: Interest accrual- current year Less: Interest accrual-previous year Less: Repayment	10,333,518 106,681 (356,882) (2,040,131)	12,297,571 356,882 (373,165) (1,947,770)
Closing balance at 31 December	8,043,186	10,333,518
Principal and interest commitments at balance date: Interest accrual	106.681	356.882
Principal due in one year	1,829,645	1,658,616
Principal due in over 1 year but less than 2 years Principal due in over 2 year but less than 5 years Principal due in greater than 5 years	1,936,326 1,775,229 3,417,303 914,328	2,015,498 1,829,645 3,468,558 3,019,817
Closing balance at 31 December	8,043,186	10,333,518

# Particulars relating to interest bearing loans and borrowings

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

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12. PROPERTY, PLANT AND EQUIPMENT	Note	2008 \$	2007 \$
Land and buildings		Ψ	Ψ
Deemed cost:			
At 1 January		5,203,155	5,071,651
Additions		134,733	131,504
Disposals		(46)	-
At 31 December		5,337,842	5,203,155
Depreciation and impairment			
At 1 January		1,417,612	1,323,054
Depreciation charge for the year		90,096	94,558
At 31 December		1,507,708	1,417,612
			1,417,012
Net book <del>v</del> alue		3,830,134	3,785,543
Furniture and fittings			
Deemed cost:			
At 1 January		375,188	358,416
Additions		57,973	16,772
At 31 December		433,161	375,188
Depreciation and impairment			
At 1 January		307,350	298,160
Depreciation charge for the year		9,178	9,190
At 31 December		316,528	307,350
Net book value		116,633	67,838
Vehicles, plant and equipment			
Deemed cost:			
At 1 January		6,158,199	6,059,730
Additions		743,191	271,242
Disposals		(43,797)	(172,773)
Difference between Fixed Asset Register and the general ledger	28	(237,560)	-
At 31 December	-	6,620,033	6,158,199
	-		
Depreciation and impairment			
At 1 January		4,235,231	4,103,297
Disposals		(34,498)	(154,126)
Depreciation charge for the year	-	391,042	286,060
At 31 December	-	4,591,775	4,235,231
Net book value		2,028,258	1,922,968

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PROPERTY, PLANT AND EQUIPMENT (CONT'D)	2008	2007
	\$	\$
Leased vehicles		
Deemed cost:		
At 1 January	1,896,593	1,672,45
Additions	-	458,36
Disposals	(63,643)	(234,23
At 31 December	1,832,950	1,896,59
Depreciation and impairment		
At 1 January	740,203	678,55
Disposals	(46,050)	(161,06
Depreciation charge for the year	228,254	222,71
At 31 December	922,407	740,20
Net book value	910,543	1,156,39
Roads, drains, bridges and footpaths		
Deemed cost:		
At 1 January	26,322,766	25,759,28
Additions	321,357	563,48
At 31 December	26,644,123	26,322,76
Depreciation and impairment		
At 1 January	3,623,698	3,406,54
Depreciation charge for the year	227,401	217,15
At 31 December	3,851,099	3,623,698
Net book value	22,793,025	22,699,068
Vehicle and equipment		
Deemed cost:	1 107 00 1	1 407 00
At 1 January	1,407,294	1,407,294
At 31 December	1,407,294	1,407,294
Depreciation and impairment		
At 1 January	1,140,416	1,104,12
Depreciation charge for the year	36,851	36,295
At 31 December	1,177,267	1,140,410
Net book value	230,027	266,878
Work in progress		
Deemed cost:		
At 1 January	-	-
Additions	890,860	-
At 31 December	890,860	· _
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12. PROPERTY, PLANT AND EQUIPMENT (CONT'D)	2008 \$	2007 \$
Depreciation and impairment	Ŷ	Ŷ
At 1 January	-	-
Depreciation charge for the year	-	-
At 31 December		-
Net book value	890,860	_
Total property, plant and equipment	30,799,479	29,898,68
13. INVESTMENT PROPERTIES	\$	\$
Deemed cost:		
At 1 January	16,530,074	16,529,24
Additions	-	82
At 31 December	16,530,074	16,530,07
Depreciation and impairment		
At 1 January	4,512,504	4,288,408
Depreciation charge for the year	220,254	224,090
At 31 December	4,732,758	4,512,504
Net book value	11,797,316	12,017,570
4. INTANGIBLE ASSETS	\$	\$
Deemed cost:		
At 1 January	256,549	239,342
Additions	18,433	17,207
At 31 December	274,982	256,549
Depreciation and impairment		
At 1 January	171,389	152,496
Depreciation charge for the year At 31 December	24,704	18,893
At 51 December	196,093	171,389
Net book value	78,889	85,160
15. LOAN RECEIVABLE	\$	\$
At 1 January	5,466,203	5,501,167
Add interest	163,986	165,036
Less repayment	(200,000)	(200,000)
Closing balance at 31 December	5,430,189	5,466,203
Disclosed as:		
Current	34,965	34,965
Non-current	5,395,224	5,431,238
Total loan receivable	5,430,189	5,466,203
6. CAPITAL GRANT IN AID		
	\$	\$
At 1 January	266,897	1,410,953
Released to the statement of comprehensive income	(36,851)	(1,144,056)
Closing balance at 31 December	230,046	266,897
-		

#### 17. RELATED PARTY TRANSACTIONS

(a) Councillors

The names of persons who were Councillors of Suva City Council at any time during the financial year are as follows:

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

### (b) Transactions with related parties are as follows:

Transactions with related parties during the year ended 31 December 2008 with approximate transaction value are summarised as follows:

	2008	2007
	\$	\$
Councillors Expenses	-	357,542
Lord Mayor - Honorarium	80,000	80,000
Sitting Allowances	140,005	136,727

#### (c) Key Management Compensation

The aggregate renumeration and compensation paid to the management personnel for the financial year ended 31 December 2008 were:

	2008	
	\$	\$
Salaries, bonus and allowance	301,361	-
Other benefits	49,200	-

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

### 18. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

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

#### a) Interest rate risk

The Council's exposure to the risk of changes in market interest rates relates primarily to the company's interest bearing borrowings. The level of debt is disclosed in Note 11. The interest rate on these borrowing is ranges from 7.2% to 12%.

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

	Carrying amount		
	2008	2008	2007
	\$	\$	
Fixed rate instruments			
Financial assets (Held-to-maturity investments)	5,741,223	6,911,519	
Variable rate instructions			
Financial liabilities (Interest bearing borrowing)	8,706,189	11,234,446	

#### b) Interest rate sensitivity

The following table demonstrates the sensitivity to a reasonably possible change in interest rate on that portion of loan and borrowings affected. With all other variables held constant, the Council's profit before tax is affected through the impact on floating rate borrowings as follows:

	Increase / decrease in interest rate	Effect on profit before tax
2011	+10%	(110,120)
	-10%	120,008
2010	+10%	(190,980)
	-10%	209,885

### c) <u>Credit risk</u>

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

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

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

	Carrying amount	
	2008	2007
	\$	\$
Cash and cash equivalents	1,330,980	767,424
Held-to-maturity investments	5,741,223	6,911,519
Trade and other receivables	6,694,581	5,628,813

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

#### d) Liquidity risk

Liquidity risk is the risk that the Council will to be able to meet its financial obligations as they fall due. The Council monitors its risk to a shortage of funds using a recurring liquidity planning tool. This tool considers the maturity of both its financial investments and financial assets (e.g. accounts receivables, other financial assets) and projected cash flows from operations.

The table below summarises the maturity profile of the Council's financial liabilities at 31 December 2008 based on contractual undiscounted payments.

As at 31 December 2008	1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
Interest bearing loans and borrowings	2,073,370	5,961,207	671,612	8,706,189
Creditors and accruals	2,698,770	. –	-	2,698,770
Sundry Deposits	1,363,343	3,900,000	-	5,263,343
	6,135,483	9,861,207	671,612	16,668,302
As at 31 December 2007	1 Year	1 to 5 years	> 5 years	Total
As at 31 December 2007	1 Year \$	1 to 5 years \$	> 5 years	Total \$
As at 31 December 2007 Interest bearing loans and borrowings	1 Year \$ 2,253,422	<u>1 to 5 years</u> \$ 5,961,207		
	\$	\$ 	\$	\$
Interest bearing loans and borrowings	<b>\$</b> 2,253,422	\$ 	\$	<b>\$</b> 11,234,446

#### e) <u>Capital Management</u>

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

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

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

	2008	2007
	\$	\$
Interest bearing loans and borrowings	8,706,189	11,234,446
Creditors and accruals	2,728,770	4,287,156
Less cash and short term deposits	(7,072,203)	(7,678,943)
Net debt	4,362,756	7,842,659
Funds	44,647,994	39,422,029
Funds and net debts	49,010,750	47,264,688
Gearing ratio	<u> </u>	17%

#### f) <u>Regulatory Risk</u>

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.

### **19. FINANCIAL INSTRUMENTS**

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

	Carrying amount		Fair va	lue
	2008	2007	2008	2007
	\$	\$	\$	\$
Financial assets				
Cash at banks and on hand	1,330,980	767,424	1,330,980	767,424
Held-to-maturity investments	5,741,225	6,911,519	5,741,223	6,911,519
Receivables	6,575,386	5,447,953	6,575,386	5,447,953
Other receivables	84,229	145,895	84,229	145,895
Loan receivable	5,395,224	5,431,238	5,395,224	5,431,238
Financial liabilities				
Interest bearing loans and borrowings	8,706,189	11,234,446	8,706,189	11,234,446
Sund <del>ry</del> deposits	5,263,343	5,271,806	5,263,343	5,271,806
Creditors and accruals	2,728,770	4,287,156	2,728,770	4,287,156

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

### 20. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand and balance with banks. Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts:

Cash on hand	4,200	3,200
Cash at bank and deposits	6,448,919	7,321,277
Cash at bank - Trust funds	619,084	354,466
	7,072,203	7,678,943

### 21. PRINCIPAL ACTIVITIES

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

### 22. COMPARATIVES

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

### 23. COUNCIL DETAILS

#### Council incorporation

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

#### Registered office and Principal place of business

Civic Centre 196 Victoria Parade, Suva, Fiji.

#### No. of Employees

The total number of staff as at 31 December 2008 was 177 and unestablished workers was 447.

## 24. CONTINGENT ASSET

As at 31 December 2008, SCC had contingent assets amounting to \$2,100,000

#### 25. CONTINGENT LIABILITY

Contingent liabilities estimated and not reflected in the Statement of Financial Position as at 31 December 2008:

	2008	2007
Indemnity guarantees	117,766	117,766
Litigation actions	30,000	214,700
	147,766	332,466

#### 26. SUBSEQUENT EVENTS

Effective 31 January 2009, the Ministry of Local Government, Urban Development, Housing and Environmental dissolved the Council. Thereafter, a Special Administrator was appointed to manage the affairs of the Council.

### 27. ERRORS ARISING IN COUNCIL MUNICIPAL FUNDS

During the year, Council management made numerous adjustments to the Council Municipal Fund general ledger account which could not be explained by the Council. Additionally, variance exist between the surplus noted in the Statement of Comprehensive Income and the system generated Profit and Loss Statement. These variance could not be explained by the Council. Consequently, \$2,063,000 had to be adjusted to Council Municipal Funds.

### 28. DIFFERENCES BETWEEN FIXED ASSETS REGISTER AND THE GENERAL LEDGER

Variances amounting to \$237,560 were noted between Fixed Asset Register (FAR) and the fixed asset general ledger accounts.

### SUVA CITY COUNCIL DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2008

## Disclaimer on Additional Financial Information

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

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

GENERAL RATE FUNDS - OPERATING STATEMENT	2008 \$	2007 \$
Revenue		
Recurrent		
General rates	5,189,231	5,187,781
Less: Rates discount	(1,068,458)	(990,701)
	4,120,773	4,197,080
Interest on investment and overdue rates	2,092,041	4,197,080 1,950,272
Interest on loan receivable	163,986	165,035
Fees, charges and rents	4,917,723	5,293,839
	+,717,725	5,295,059
Other Income		
Amortisation of capital grant	36,851	36,276
Business and trading licenses	692,620	869,555
Outside jobs (net)	381,274	222,655
Miscellaneous	960,697	258,347
Other comprehensive income	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	<u> </u>	
Total revenue	13,374,200	13,002,074
LESS: Expenditure		
Administrative and operating departments	2,301,153	2,897,132
Auditor's remuneration	30,000	30,000
Bad debts written off	135,021	318,734
Councillors expenses	368,082	357,542
Consultants fee	19,997	10,999
Depreciation and amortization	1,227,779	1,108,962
Engineering services department	1,364,930	1,442,401
Fiji National Provident Fund	639,384	569,943
Garbage and refuse collection	1,829,960	1,902,704
Grass cutting and drain cleaning	925,272	930,008
Health services department	1,071,251	975,596
Hibiscus festival/ Suva carnival	16,275	53,208
Insurance	345,655	334,889
Provision for doubtful debts	443,055	1,064,712
Roads, footpaths and bridges	1,224,689	1,303,962
Road signs, road markings and traffic lights	89,402	104,963
TPAF levy Uniforms and protective clothing	97,983 48.169	29,823 42.426
User maintenance costs	3,418,186	3,339,667
Vehicle and plant running expenses	1,372,783	1,213,785
Total expenditure	16,969,026	18,031,456
Operating deficit for the year	(3,594,826)	(5,029,382)

The Detailed Statement of Comprehensive Income is to be read in conjunction with the disclaimer set out on page 29.

LOAN RATE FUND - OPERATING STATEMENT	2008	2007
Revenue	\$	\$
Loan Rates	6,672,319	6,670,705
Total revenue	6,672,319	6,670,705
LESS: Expenditure		
Interest	750,611	913,560
Total expenditure	750,611	913,560
Operating surplus for the year	5,921,708	5,757,145

The Detailed Statement of Comprehensive Income is to be read in conjunction with the disclaimer set out on page 29.

TRUST FUND - STREET LIGHT FUND- OPERATING STATEMENT	2008 \$	2007 \$
Revenue	φ	φ
Street light rate	1,062,177	1,061,921
Total revenue	1,062,177	1,061,921
LESS: Expenditure		
Maintenance of street light	159,285	136,115
Power consumption	376,380	379,268
Total expenditure	535,665	515,383
Operating surplus for the year	526,512	546,538

The Detailed Statement of Comprehensive Income is to be read in conjunction with the disclaimer set out on page 29.

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PARKING METER FUND - OPERATING STATEMENT	2008	2007
	\$	\$
Revenue		
Parking meter		
-collections	428,641	324,426
- fines and court fees	150,268	239,421
- fleet administration	4,100	6,670
Total revenue	583,009	570,517
LESS: Expenditure		
Salaries and wages	145,007	177,258
Management expenses	13,265	22,305
Legal expenses	1,190	15,090
Repairs and maintenance	99,041	44,211
Stationery and postage	14,936	21,326
Total expenditure	273,439	280,190
Net surplus for the year	309,570	290,327

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The Detailed Statement of Comprehensive Income is to be read in conjunction with the disclaimer set out on page 29.

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TRUST FUND - CAR PARK FUND- OPERATING STATEMENT	2008	2007
Revenue	\$	\$
Contribution for car parks		58,843
Total revenue		58,843
LESS: Expenditure		
Management expenses	-	-
Total expenditure		
Operating surplus for the year	-	58,843

The Detailed Statement of Comprehensive Income is to be read in conjunction with the disclaimer set out on page 29.