

ANNUAL REPORT



LAND TRANSPORT AUTHORITY
2016 - 2017
PARLIAMENTARY PAPER NO. 46 OF 2022

Corporate Statement

Core Business

- Establishment standards for registration and licensing of vehicles and drivers.
- Develop and implement effective and efficient enforcement strategies consistent with road safety and protection of the environment.
- Develop traffic management strategies in conjunction with relevant Authorities.
- Develop and improve customer service levels in all areas of operations.
- Ensure equitable and affordable fare schedule for all Public Service Vehicles.

Vision

“Steering Fiji Safely” encapsulates what we believe to be the core to what LTA stands for. The word “steering” epitomizes the niche activity of the Authority as the principal licensing Authority for all forms of land transportation, irrespective of whether it is driven on private or public road and the key role it occupies in ensuring adequate, effective, efficient and safe land transportation throughout Fiji.

“Steering Fiji Safely” shows what we do and the results that we deliver. The LTA results are developed from its objective through effectual customer service and responsiveness with effective, efficient enforcement and its compliance.

Mission

To provide a safe, efficient, customer-focus, economical, sustainable and environmentally friendly land transport system for the nation in partnership with Stakeholders, Government and the community.

Values

Honesty
Teamwork
Customer Focus
Courage to do right
Innovation and creativity

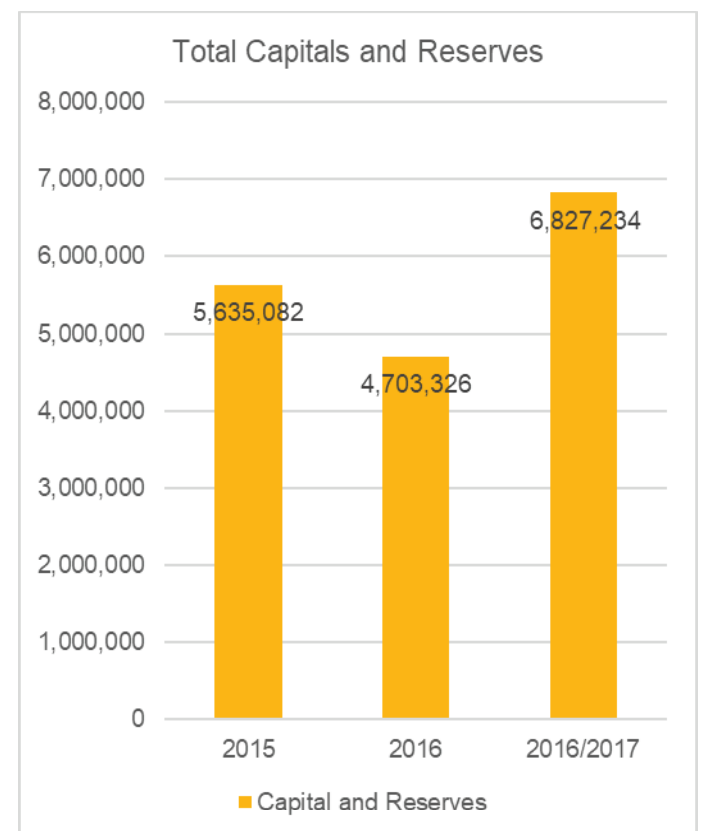
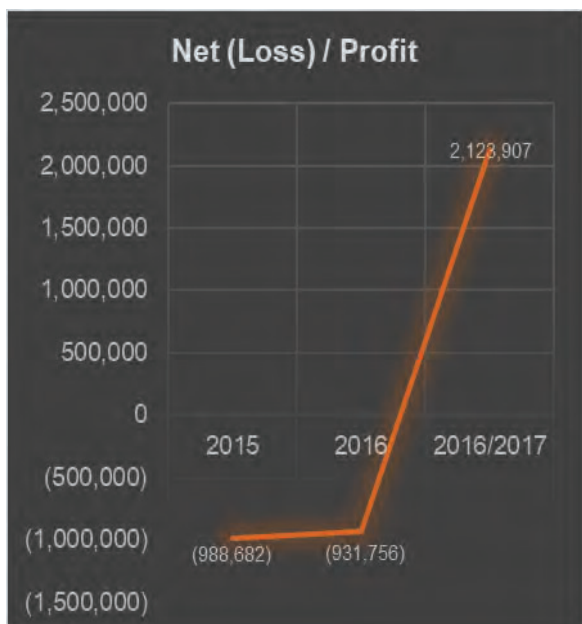
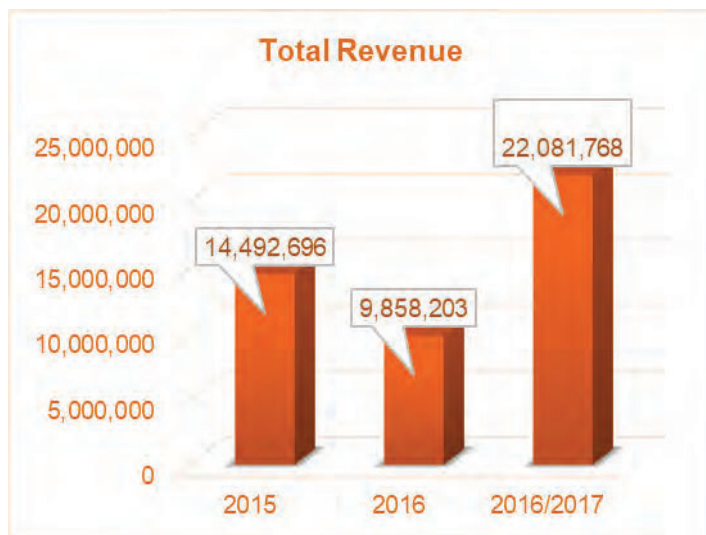
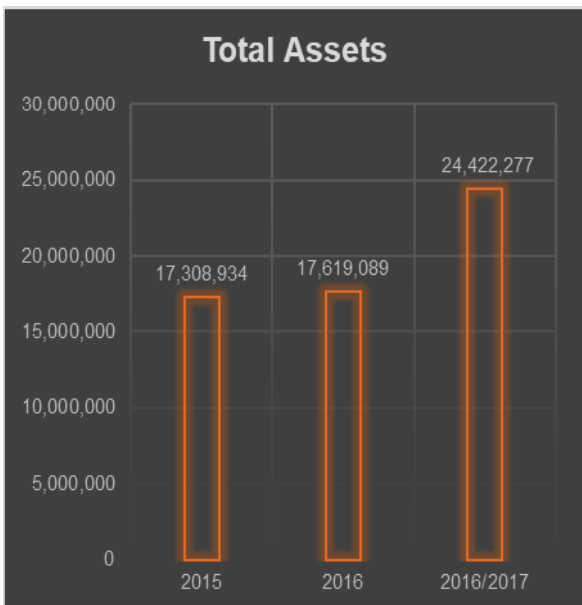
Contents

1	Key Financial Trends
2	Board of Directors
3	Chairman's Report
4	Management Team
5	Chief Executive Officer's Report
6	Corporate Governance
7	Year In Review
8	Operations and Technical
22	Corporate Services
28	Financial Statements

Key Financial Trends

Government Grant received

\$19.3 million



NOTE: The LTA proprietary IT system for recording and tracking of all its transactions was replaced in 2015. In the period 2015 to the end of 2016, there was parallel running of two systems. This was necessary to ensure that the data migration was completed and full transition to the new system called LTA Soft was achieved. The legacy system was not capable of recording many transaction sub-categories which is done by the new system. This explains the apparent statistical inconsistencies in PSV permit data during the transition to steady state.

Board of Directors



Vijay Maharaj
Chairman



Aptinko Vaurasi
Board Member



Ashok Patel
Board Member



Divik Deo
Board Member



Paul Bayly
Board Member



Sitiveni Qiliho
Board Member

Chairman's Report

On behalf of the Board, I present the Annual Report of the Land Transport Authority (LTA) for the financial year ended 2016/2017.

The LTA was established under the Land Transport Act 1998 under section 6(2) "A body corporate". The six LTA Regulation 2000 came into effect on 10th July 2000. LTA is mandated under its Act to provide this annual report to give an account of the activities and performance of the LTA. The LTA was created to improve financial management and operation efficiency through effective management systems and improved incentives for human resources.

LTA combined the operations of the Transport Control Board (TCB), Central Traffic Authority (CTA) and Principal Licensing Authority (PLA) under the administrative arm of the Department of Road Transport to be a commercially oriented entity with strict accountability guidelines. Finally, to operate as a successful commercial business and uphold Government policy on deregulation.

To give effect to the mandate, the LTA pursues a comprehensive intervention strategy across road safety that will prevent road deaths, enforcement and operational capabilities in the Land Transport industry. We have increased our resilience on road safety with more advocacy and awareness to various communities and stakeholders around the country.

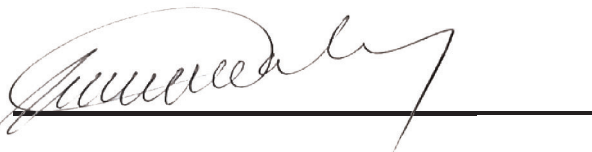
Of notable interest has been the improvements in our customer services

delivery. We believe that efficiency in our customer services is one area that we must improve on. To further improve customer services in LTA's branches around the country, we continued with our development with the installation of Queuematic software (QMS) that helped streamline the face to face services offered at LTA's customer care offices. Our enforcement teams and road safety officers continued vigorous monitoring and enforcement issues on the road as to ensure road safety compliance by all stakeholders of the industry.

We also acknowledge with much gratitude of Government's assistance in providing grants for capital projects as LTA continues to address major shortfalls in operations and in road safety awareness programme throughout the country. I also recognize the concerted efforts and contributions made by the current Board of Directors, Management and Staff in ensuring that the Government's objectives and expectations of LTA were met.

We take this opportunity to express our gratitude and support of our Ministry and the Fiji Government towards assisting LTA in the enhancement of the services.

Finally, I would like to thank all my fellow Directors for the contribution they have made to all our deliberations throughout a busy 2016/2017 Financial Year.



Vijay Maharaj
Board Chairman

Management Team



Faiyum Ali
**General Manager - Technical
Operations**



Irimaia Rokosawa
**General Manager - Finance &
Administration**



Navilesh Chand
**General Manager - Legal, Policy
and Business Development**

Chief Executive Officer's Report

In September 2016, I was seconded by the LTA Board as the CEO for LTA due to the resignation of Mr. Naisa Tuinaceva.

I would like to acknowledge with much gratitude the work carried out by my predecessor when he took over leadership of LTA in 2010.

My primary objective was to ensure the continuity and smooth delivery of the organisation's core functions as stipulated in the Act of 1998 and Regulations 2000.

Whilst in office, the following took place:

- Staff public relations improved greatly;
- Fiji Independent Commission Against Corruption's extensive investigations on allegations of corruption within the organisation;
- Six officers were terminated due to abuse of office and disciplinary action was taken;
- Former General Manager Finance & Administration Mr. Semisi resigned and was replaced by Mr. Irimaia Rokosawa;
- Continued work on road safety awareness and roadside enforcement; and
- Smooth delivery of services.



At my departure in January 2017, the LTA Board took over and recruited Mr. Carmine Piantedosi as the new CEO.

A handwritten signature in black ink, appearing to read 'Aptinko Vaurasi', written over a horizontal line.

Aptinko Vaurasi

Corporate Governance

Corporate Governance is a way of structuring the Authority in order to safeguard the interests of a wide variety of stakeholders. We at LTA firmly promise our stakeholders better business performance which is nurtured and backed through properly formulated governance practices and procedures.

The Authority's Governance Framework includes formalized Board arrangements in accordance with the Land Transport Act, 1998. The Authority was created to improve financial management and operation efficiency through effective management systems and improved incentives for human resources, commercially oriented entity with strict accountability guidelines. LTA was also created to operate as a successful commercial business to uphold Government's policies on deregulations, where agreed objectives are to be monitored progressively to ensure efficient and effective public service deliveries.

Qualifications of the Board Members

In the appointment of its board members, the shareholders are encouraged to appoint members who possess the necessary skills, knowledge, experience, professionalism and integrity as these qualities will influence their decision making for the Authority.

Appointments of Board of Directors

The Act provides for a Board of seven (7) members of the Authority comprising

of the Chairman and five (5) others who are appointed by the Minister for a term of two (2) years, except for the Permanent Secretary for Ministry of Infrastructure and Transport who is automatically appointed to the Board by the Government.

Remuneration & Benefits

The Chairman of the Authority and members other than the Permanent Secretary are entitled to remuneration and other expenses, as fixed by the Minister.

Responsibilities of Board

The Board is accountable to the Minister responsible for Infrastructure and Transport. Members of the LTA Board are required to observe LTA's Code of Conduct and other requirements specified by LTA's Governance Framework.

Board Meetings

There were ten (10) board meetings held during the year.

Year In Review

	<p>Opening of new Nausori office</p>	<p>Risk Management Strategies, 5S Quality concept, Go Green Project</p>	<p>Queuematic Software installed at Nakasi office</p>
	<p>Installation of Red Light and Speed Cameras at new sites</p>	<p>Authorised Motor Vehicle Dealers (AMVD) renewal</p>	
<p>Japan Vehicle Export Inspection Centre (JEVIC) went live in August 2016</p>		<p>Carpooling Project</p>	<p>Nationwide Bus and Fleet Audit conducted</p>
<p>Introduction of e-Services</p>		<p>Evaluation</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Excellent <input type="checkbox"/> Good <input type="checkbox"/> Average 	<p>Mobile App</p>
<p>Upgrading and Refurbishment of all offices</p> <p>Snap audits</p>		<p>Performance Management Systems</p> <p>Job Evaluation</p>	

OPERATIONS AND TECHNICAL



Registration, Licensing and Driving

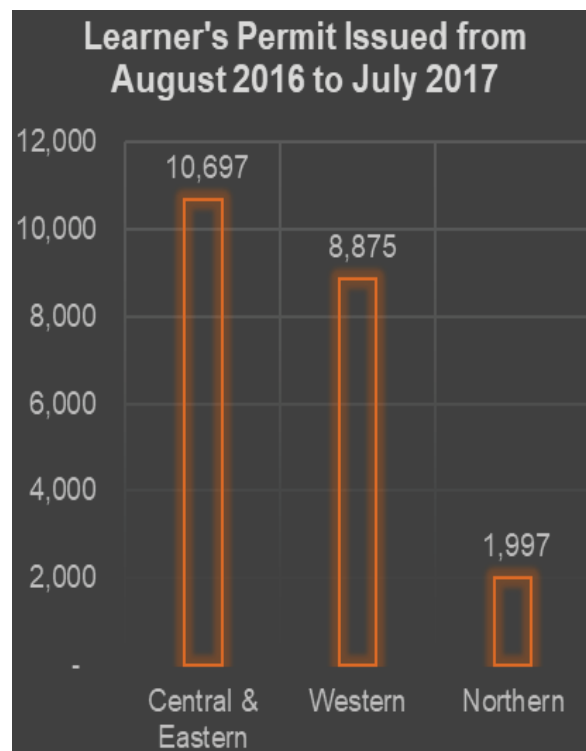
The primary objective of the Registration and Licensing Department is to register vehicles, license drivers and establish standards for registration and licensing in line with the objectives of road safety.

Vehicle Registration

	No. of Vehicles Registered
Commercial	2,091
Diplomatic	55
Driving School Vehicle	5
Government	185
Private	9,666
Public Service Vehicle	1,427
Grand Total	13,429

Driving License Department

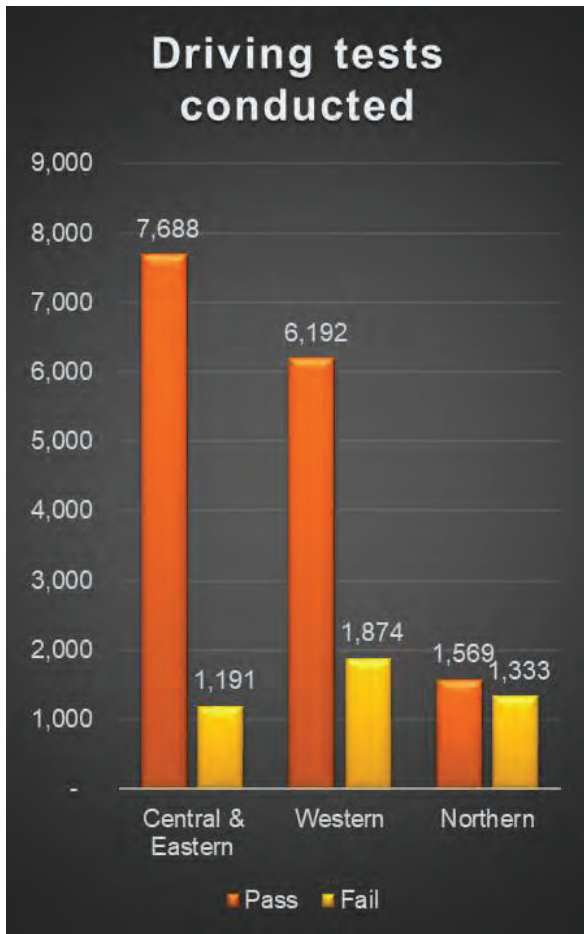
The Driving Department is committed to uphold driving tests standards in order to produce competent and responsible drivers through stringent verification of driving test applications and examination process. This will monitor their driving competency and ensure that they drive vehicles in which they are licensed to drive. From the period August 2016 to July 2017, a total of twenty one thousand five hundred and sixty nine (21,569) new learner's permits were issued.



Driving Examination

The Driving department conducts driving examinations to test applicant's competency on:

- Ability to operate a motor vehicle and its controls;
- Ability to understand the laws relating to the use of motor vehicles on roads;
- Understanding their responsibilities in relation to all other road users (including pedestrians); and
- Ability to recognize and avoid various road and driving hazards - can apply defensive driving techniques and attitudes.



2016/2017 Financial Year		
	Provisional	Full
2016		
August	627	899
September	592	991
October	713	951
November	799	1,094
December	946	1,258
2017		
January	1,090	1,260
February	778	1,095
March	1,096	1,165
April	758	1,047
May	1,037	1,173
June	803	1,161
July	841	1,235
Total	10,080	13,329

Enforcement

The enforcement of traffic laws, and the careful monitoring of road users behaviour and motor vehicles are important. The two (2) stakeholders, LTA's Enforcement Department and the Fiji Police, work closely in its effort to ensure compliance levels are maintained and more importantly, lives are saved on all Fiji roads.

The Authority is empowered by law to ensure that transport facilities meet efficiency and safety standards. It has the responsibility for the overall enforcement of the provisions of the Land Transport Act and any other laws on land transport in Fiji.

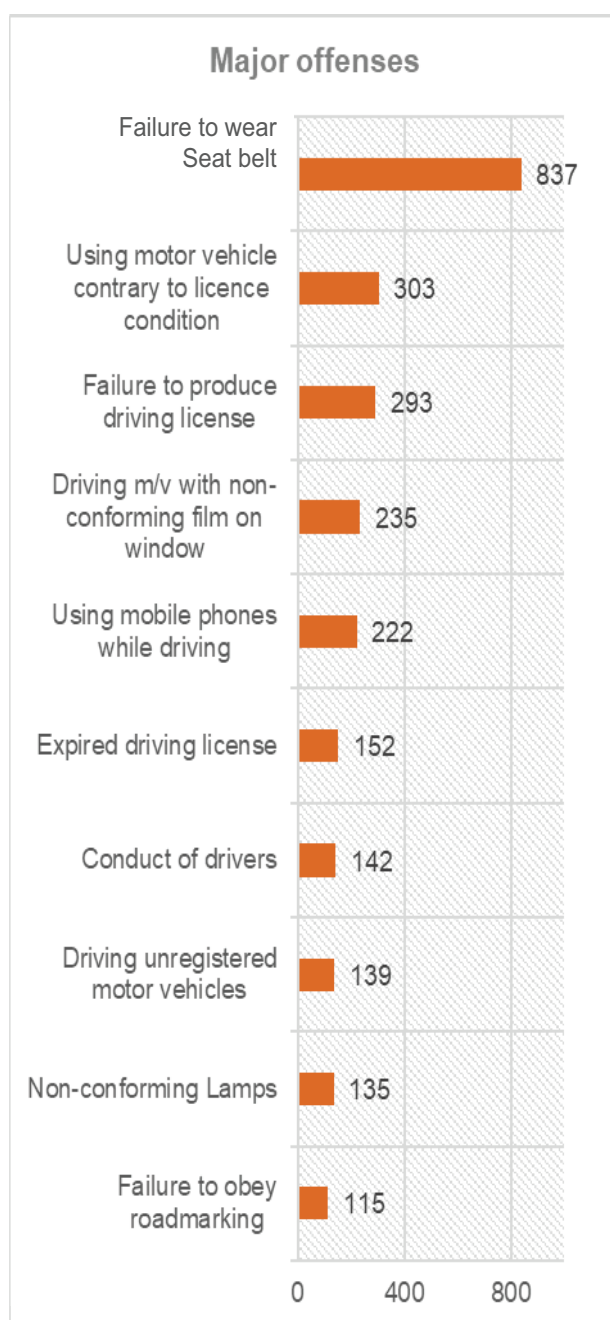
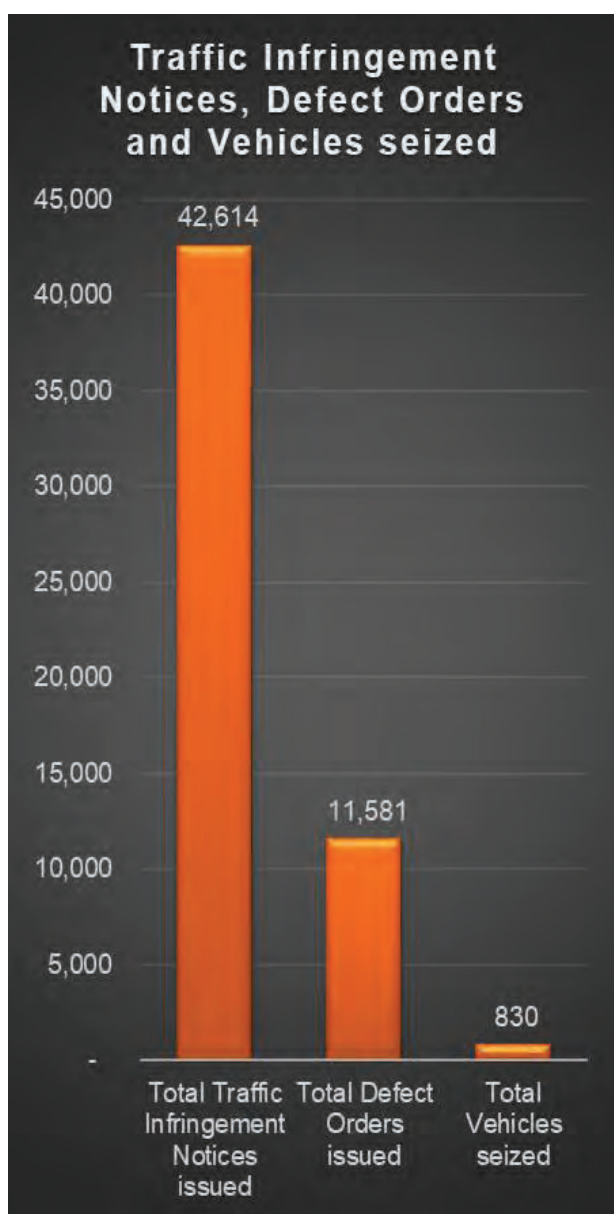
To meet these obligations, the Authority's Enforcement Unit undertakes the following:

- Acts as a regulator for all licensed transport providers;
- Ensures all vehicles are within legal emission levels;
- Enforces the applicable legislation on operators to ensure compliance;
- Ensures that all transport sectors operate safely and efficiently;
- Provides customer care to all stakeholders via enforcement staff;
- Brings all defaulters before respective courts to be sanctioned accordingly or otherwise;
- Follows up complaints and takes action when necessary; and
- Holds roadside checks and tests related to emissions, roadworthiness, carriage of dangerous goods and legal driving contraventions.

The Enforcement Unit’s main thrust lies in enforcing the regulations related to Public Transport Service providers and commercial vehicles, whereas all other classes of vehicles, enforcement of safety and emissions regulations are also paramount.

A total of forty two thousand six hundred and fourteen (42,614) Traffic Infringement Notices (TIN) were issued to the traffic offenders during the period.

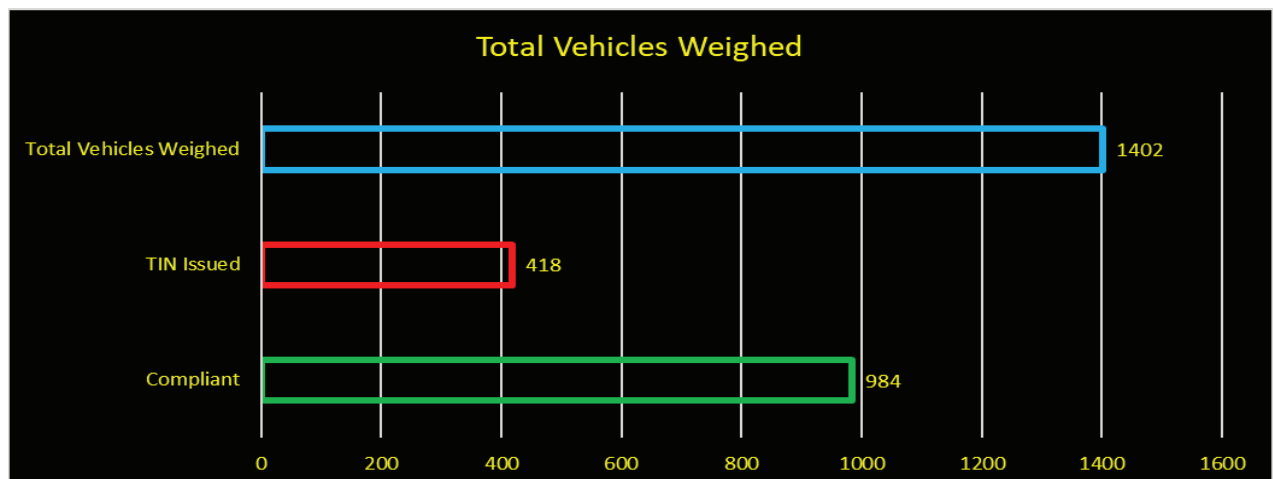
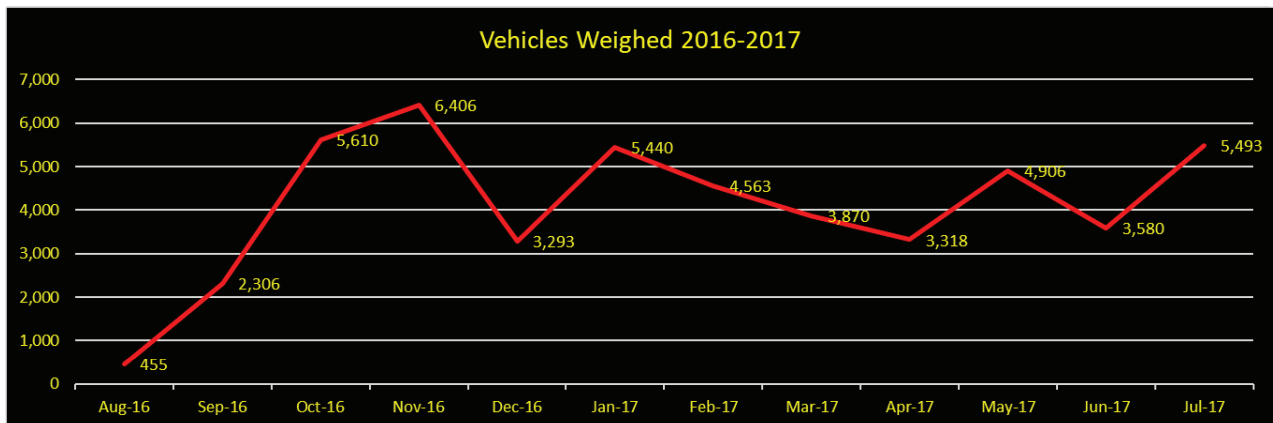
produce driving license, illegal Public Service Vehicles, use of mobile phones while driving, driving motor vehicle with non-conforming film on window, non-conforming lamps, fail to obey road marking, driving unregistered motor vehicle, failure to comply with provision of provisional license and expired driving license.



Load Management activities



Load Management is also one of the major activities of the Department. A total of forty nine thousand two hundred and forty (49,240) vehicles were weighed during the year of which one thousand one hundred and two (1,102) were issued with Traffic Infringement Notices.



Public Transport

From 01st August 2016 to 31st July 2017, the LTA processed 3,932 transactions which includes 3,822 applications for permit renewals, 97 duplicate permit applications and 13 permit transfer applications.

Permit Type	No. of Transactions
Taxi	2,146
Minibus	293
Carrier	37
Rental	747
RSL	328
RRL	34
RCL	47
Hire	203
Duplication of Permit	97
TOTAL	3,932

Traffic Management System

The Traffic Management Unit is responsible for developing and implementing traffic management policies consistent with the needs of road users and the objective of road safety in conjunction with the highway Authorities and stakeholders.

Red Light and Speed cameras

A total of five thousand nine hundred and eighty-three (5,983) traffic infringement notices were issued for red light camera offenses during the 2017 financial year compared to four thousand seven hundred and thirty-nine (4,739) in 2016 financial year.

A total of forty-five thousand six hundred and seventy-seven (45,677) traffic infringement notices were issued for speeding offenses for the 2017 financial year compared to five thousand six

hundred and sixty-two (5,662) in the 2016 financial year.

The department continues to monitor these offences with strict compliance within the ambit of the law to deter traffic violations on our roads.

The following sites have been identified and operational:

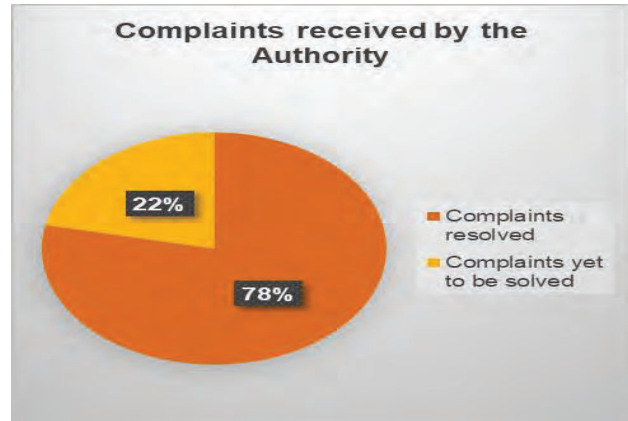
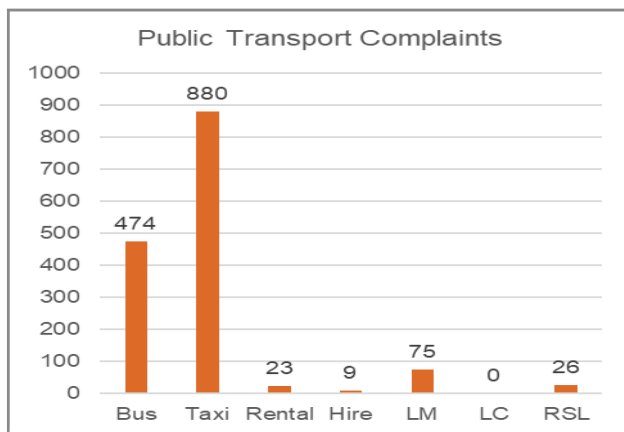
- Samabula (capturing of dual offence, red light & speeding)
- Nabua (capturing of dual offence, red light & speeding)
- Kinoya (capturing of dual offence, red light & speeding) (non-operational due to the speed review exercise)
- Nakasi
- Manoca
- Lami
- Monfort
- Naboro
- Navola
- Korolevu Police Post
- Maui Bay
- Hideaway Resort
- Olosara (Andra school)
- Cuvu
- Vatudradra (Police Post)
- Nawai (Police Post)
- Nadi
- Nadi (Back Road)
- Nadi Airport (towards Lautoka) (capturing of dual offence, red light and speeding)
- Nadi Airport (towards Nadi) (capturing of dual offence, red light and speeding)
- Lautoka
- Lomolomo
- Saweni (Uni-Fiji)
- Vitogo
- Tuvu

Devices - portable & fixed

- Two portable devices are now operating in areas where there is no fixed speeding device and are accident prone, covering the whole of Central, Western and Northern Division.
- Seven devices affixed to camera poles along the sites mentioned above.
- Samabula site has 3 poles whereby the device is also on a rotational basis.
- Nabua fixed site remains.
- Nadi Airport has two poles with device on rotational basis.

Customer Services

Excellent customer services delivery is pivotal to us. We continue to streamline our services in best effective way for our customers. The Customer Service Department received three thousand nine hundred and two (3,902) complaints during the year and successfully resolved three thousand and fifty-three complaints (3,053). Majority of the complaints received were against the bus and taxi operators. The complaints were addressed by the customer service staff and the management of the LTA.



Nakasi Office

To further improve customer services at the Authority's branches around the country, Queueomatic Software (QMS) was newly installed at the Nakasi Office in December 2016. The Queueomatic Software improved customer care services at the Nakasi office.

Road Safety

Road Safety is an ongoing concern for the Authority. The Authority's Road Safety unit is responsible in creating an enabling environment for the nation by working towards eradicating road related accidents and deaths.

The Road Safety strategies were directed towards increasing safety consciousness through encouragement, education and a safer systems approach and the purpose was to deliver safety benefits to the communities throughout Fiji by managing safety behaviour on our road network as an integral part of the overall land transport system.

Road Safety Education is a core function of the Authority. It is the Authority's priority to educate the future leaders of tomorrow on road safety, bearing in mind the fast growing changes in our transport industry. It believes

that where there is access to road networks, education is highly needed.

A total of twenty-one (21) education and awareness temporary project officers were engaged in the following focus areas:

Child Road Safety Education: Children are our most vulnerable group of road users and have been identified as having a high representation as pedestrians and passengers. School visitations were conducted together with distribution of school patrol items. A total of 225 schools were visited by the Authority officials providing road safety education to approximately fifty-four thousand five hundred and eighty students (54,580).

Categories of schools visited	Total number
Pre-schools	28
Primary	138
Secondary	59
Total	225





Public Awareness on Road Safety: The program's primary objectives and desired outcomes were to ensure that the public is aware and informed of the services provided and new relevant policies introduced as well as an emphasis being placed on safe road user behaviours. The department achieved this through conducting a total of one hundred and twenty four (124) awareness programs and reaching out to approximately one hundred twelve thousand and nine hundred thirty seven (112,937) individuals.

Awareness activities	Total number
Tikina Meeting	8
Community awareness	18
Driver, passenger and pedestrian intervention	90
Open day, expos and national celebration	3
Festivals and carnivals	3
House visitations	2
Total	124





group 2 (private) defensive driving course and four thousand eight hundred and fifty six (4,856) attendees for PSV defensive driving course.



Advance Driver Training Programme: The programs offered under this training programme included the following:

- Defensive Driving Course (DDC) for Group 2 (Private) and Public Service Vehicle (PSV);
- Hands on Wheel;
- Driver Assessment; and
- Refresher DDC

There were a total of ten thousand three hundred and forty one (10,341) attendees for

Standards and Engineering

The Standards and Engineering (SNE) Department encompasses all including Automation of the Vehicle Inspection System, outsourcing of the Vehicle Inspection Systems, Offshore Vehicle Inspection, and installation of the permanent weighbridges in strategic locations around the country.

Below are some of the key highlights that the department encountered during the year.

Quality Assurance Maintenance System (QAMS)

The revised QAMS checklist was used by the Standards and Engineering Team to carry out fresh assessment for all the buses (RRL) starting from phase 1. The bus companies would only proceed to phase 2 and 3 of QAMS once they met

100% of the QAMS for phase 1.

During the year, a total of seventeen (17) bus companies achieved QAMS phase 1 in all three (3) regions and qualified for QAMS phase 2 inspection.

QAMS has been supported by the Fiji Bus Operators due to the benefits derived from complying, though it would require some investment.

Japan Vehicle Export Inspection Centre (JEVIC)

The JEVIC went live from 15 August 2016 upto August 2017. A total of eight thousand two hundred and seventy five (8,275) vehicles were inspected by JEVIC during this period.

Month	NCR	CCR	Total units inspected by month	Total units inspected to date
Aug-16	-	155	1,512	1,512
Sep-16	4	188	1,555	3,067
Oct-16	6	169	1,346	4,413
Nov-16	5	238	1,560	5,973
Dec-16	1	28	152	6,125
Jan-17	3	146	149	6,274
Feb-17	4	45	267	6,541
Mar-17	-	28	146	6,687
Apr-17	1	55	332	7,019
May-17	1	46	333	7,352
Jun-17	2	34	233	7,585
Jul-17	1	40	315	7,900
Aug-17	1	46	375	8,275

Authorised Motor Vehicle Dealers (AMVD)

AMVD renewal for 2017 was one of the biggest and most prioritized task for the AMVD KPI. Company's registrations

were put on hold upon the expiry of the provisional licenses hence companies have to fully comply with the AMVD. Renewal inspections were done for those who had responded positively to the annual renewal reminder letters. The

LTA Board gave 14 days' grace period for those companies who had difficulties in renewing their license by 31st December 2016 and also agreed to give time for those companies who failed to meet 14 days' grace period deadline. However, AMVD companies needed to submit undertaking letter and their request was assessed on a case by case situation. In general, inspection was done on a needs basis. The renewal process began during the

second quarter of the year and to continue to the third quarter. Snap inspection was also part of the annual renewal and it consisted of facility inspection.

The AMVD verification was also done to build on a database on the issuance and expiry of AMVD certificate, directors of company, physical address and trade plate numbers. As such, duplicate trade plates were identified and addressed accordingly.

The stakeholder consultation in relation to amendments to the AMVD Code of Practice have also been completed for the Central & Eastern and Western division.

Authorised Motor Vehicle Inspection Agencies (AMVIA)

The Authority signed contracts with the five AMVIA's i.e. Asco Motors, Carpenters, Dee Ace Motors, Millennium and Motor Management.

The SNE team analysed the monthly Vehicle Test Result Sheet submitted by the 5 existing AMVIA's. Issues identified during the analysis were advised to the respective AMVIA to be addressed accordingly.

Snap Audits were also conducted by the SNE team to ensure the vehicle inspectors are conducting their inspection in line with the Vehicle Inspectors Permit Code of Practice and using the required equipment as well such as the Tint Tester to check the

percentage of dark tint. The vehicle inspectors were also advised to conduct smoke tests for all diesel vehicles.

Permanent Weighbridge Project

The following were achieved during the period:

- Signed contract with Weightronics, the supplier and contractor on 3 February 2017 for the Supply, Installation, Calibration and commissioning four Permanent Weighbridge Projects;
- Secured the Karavi site;
- Stakeholder consultation and formation of a Technical Working Group with all the Weighbridge stakeholders; and
- Work commenced and is currently in progress on securing the Cuvu Top Site and the Lekutu, Bua Site. As for the Korovou site, the Authority is still awaiting confirmation from the Fiji Roads Authority.

Nationwide Bus Audit

The SNE Team commenced with the nationwide bus audit and the report was submitted to the core management on 31 July 2017.

Fully Automated Motor Vehicle Inspection System (FAMVIS) Optimization

The following were achieved during the period:

- Reduction of FAMVIS downtime;
- Continuous monitoring of FAMVIS

Valelevu;

- Improved operating efficiency of FAMVIS Valelevu; and
- Electricity supply for LTA Lautoka was upgraded in order to resolve the power shutdown faced upon operating the FAMVIS.

Energy Efficiency Office

The Department of Energy conducted a presentation at the LTA premises on 10 February 2017, in relation to the findings from the Energy Audit conducted. The team updated the management on the findings provided by Department of Energy via the report submitted on 27 April 2017. The final Energy Management policy, program and plan was submitted on 27 April 2017 and the Authority entered the Energy Management Competition on 28 April 2017.

Registration Plate Printing

Upgrading of Lautoka Registration Plate room was done together with the service and maintenance of the hot stamp and embossing machine. The optimization of production and process line was also done.

Fleet Audit

Fleet audit was conducted for the several bus companies such as Lautoka General, George Transport, Dalip Chand, Northern buses, Parmod Transport and Flying Prince, and Nadan buses.

Manufacturing

LTA Mobile Caravan was manufactured to further strengthen road safety and enforcement operations.

Training

The following trainings were conducted during the year:

- Internal Training on Technical/Enforcement; and
- Dangerous Goods training.

Apart from a Clean Land Transport Expo Discussions which was in line with COP 23 the following were also endorsed by the board in early 2017 (in line with Green Vehicle KPI)

- Research and development;
- Technical report assessment; and
- Plan and specifications assessment.

Regulations

The Regulation Department was further strengthened during the year. The Implementation of International Organization for Standardization (ISO), initiation of the Carpooling Project, and United Nation Framework Convention on Climate Change (UNFCCC) agreement signing were the major activities for the year which were very beneficial for the Land Transport stakeholders.

Highlights for the year

Implementation of ISO:

The ISO was implemented for the purpose of removal of outdated document and filing management.

Initiation of the Carpooling Project:

The need to initiate the carpooling project was driven from the daily observations and the problem of congestion.

It is evident that there is a high rate of privately owned vehicles running on the Fiji roads and most of these private vehicles only have the driver while travelling during peak hours.

Statistics from a survey conducted in October 2016 revealed that more than 75% of private vehicles along the heavily populated Suva-Nausori corridor during peak periods comprised of either the driver only, or just a single passenger.

At that time, the survey also found that while 20% of cars had only two to three passengers, only 2% of cars on the road carried a full load of passengers. This initiative was implemented to assist LTA to combat Traffic Congestion and reduce private vehicle trip making. On 27 May 2017, LTA launched phase 1 of car-pooling initiative by conducting awareness and distributing carpooling pamphlets around Fiji.

UNFCCC Multi-Lateral Environment Agreement Assessment (MEA):

A mapping exercise was done to involve LTA in aligning goals and strategies to the United Nation Framework Convention on Climate Change (UNFCCC) related activities. This project assisted LTA in implementing activities relating to Fiji's UNFCCC obligations and analyzing areas of overlaps and gaps in relation to implementing this MEA.





Corporate Services

Human Resources

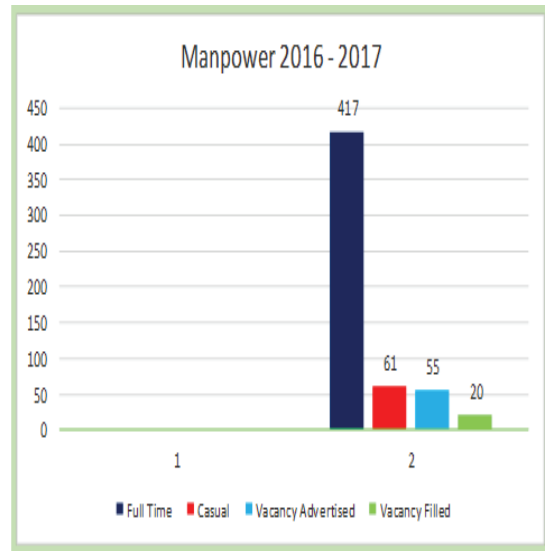
The Human Resource (HR) Department plays a critical role in the Authority. The success of the organization depends on the high level of skills and professionalism of our people.

The year was an important year for the Department. The HR Department through the goals set forth for the financial year 2016–2017 had achieved its strategic functions which effectively contributed towards the operations of the organization.

Recruitment and Selection

The Authority had a total of four hundred and seventeen (417) employees out of which sixty-one (61) were casual employees. The Department also recorded a total of fifty-five (55) vacancies for 2016–2017 out of which twenty (20) positions were

filled for the same year while the remaining were transitioned into 2017–2018 financial year.



Year	Existing	Full Time	Casual	Vacancy Advertised	Vacancy Filled
2016–2017	478	417	61	55	20

Employee Relations

For all the disciplinary cases highlighted to the department, all available avenues were exhausted internally in addressing grievances prior to employees seeking external avenues. The Department ensured that the Management is adequately advised on all these cases.

Training and Development

Through the successful implementation and recruitment of a Training Coordinator, the Department managed to facilitate trainings and align training process for the betterment of the department staff and Authority as a whole. Throughout the financial year 2016–2017 the department successfully facilitated in-house training /external training and overseas training for the organization.

Employee Benefits

The increase in pay, medical, allowances and certain employee benefits was reflected in the high achievements of objectives for the organization. This also led to the influx in recruitment for year 2016–2017 which also increased the manpower for the identified departments.

Major Achievements

The department's long term plan drove the development, implementation, and completion of the projects and programs. Some of our most significant accomplishments and achievements are noted as follows, in accordance with our strategic plan.

Performance Management System:

As a result of the implementation of the Performance Management System, the Department managed to carry out the PMS performance process in 2016 which eventually resulted in the pay increment of employees.

Job Evaluation 2017:

The Job Evaluation 2017 was successfully completed during the financial year and paid out to staff in March 2018 and the positions were also re- evaluated as part of the appeal process.

OMRS Policy:

The successful adoption of the Open Merit Recruitment Selection had assisted the department in the recruitment process.

Work Task Analysis:

The survey facilitated by Maxumise carried out in 2016 has been completed which is used as a determining tool to ascertain the workload of employees and identify the need for additional manpower.

Corporate Uniforms:

Uniforms were distributed to all employees during the year which has uplifted the corporate image of the organization. The Human Resource team for the years 2016 –2017 have strategically contributed to the vision and mission of the organizations through the initiatives and commitment of the team.

Information, Communication & Technology (ICT)

There was a major upgrade in the ICT sector. The LTA website www.lta.com.fj underwent a major revamp to make online services more precise to members of the community.

For the first time in the history of the Authority, the Online Services (E-Services) was introduced. Some of LTA Services that have been provisioned online included customers viewing the status of their applications, expiry dates of driver license renewal, vehicle registration renewal and Public Service Vehicle Permit Renewals.

Additionally, the customers are able to update their contact and address details and receive notifications of their expiry dates (driver license and vehicle registration renewal) and traffic infringement notices as soon as it is registered in the system.

Biometric Time and Attendance System

Biometric Time and Attendance System was installed at all LTA offices around the country. This replaced the paper attendance system which allowed managers, supervisors and HR Staff to extract daily reports and take appropriate action in the processing of pay and benefits.

Other achievements

Electronic Customer Queue Management Systems were installed in Labasa, Nakasi, Lami and

Waimalika Office and was also replaced at Valelevu together with centralized management reporting system.

This provided management and supervisors with the real time monitoring of the customer queues, customer turnaround time including waiting time and serving time together with the monitoring of the performance of the customer service officers or for different services offered by LTA.

Mobile App

The Authority also introduced first ever Mobile App that is currently being piloted by the LTA Management and Enforcement Officers and Police Traffic Officers which enables them to search for any vehicles and drivers from their smartphone or tablets. This also included the replacements of Toughbook Computers with Touchpad Tablets.

LTA Soft

LTASOFT is the major Software Application for Land Transport Authority. The implementation of Final Phase 2 commenced during the year representing the eight (8) key modules:

- PSV
- Licensing
- Road Safety
- E-transtration
- Technical
- Enforcement
- Financial
- Standards

The Phase 1 implementation was for internal users while the Phase 2 implementation was for external users.

Legal

The Legal Services department provide an efficient and effective Legal Service to both internal and external customers and all its litigation cases.

The department has its offices in the Central & Eastern, Northern and Western region and each have Prosecutors assigned.

The Legal department makes legal representations in the following Judicial and Quasi-Judicial Institutions:

- Magistrates Court/ High Court/ Court of Appeal/ Supreme Court;
- Arbitration Tribunal;
- Appeals Committee; and
- Appeals Tribunal.

During the year the department made efficient dealing of Tribunal Cases and representations before the Land Transport Appeals Tribunal;

Total number of cases before Tribunal	162
Total number of cases Heard	86
Total number of Decisions	51
Total number of Decisions Pending	35

Apart from attending to Civil Cases and assisting with the Prosecution, the Legal Department was also tasked with the following;

- Providing legal advice;
- Drafting and vetting contracts;
- Review of legislations
- Attending to legal queries;
- Attending to company and title searches;
- Interpreting and applying the law; and

- Provide legal support and advice for the operations of the various departments in the Authority.

The following reflects the status of prosecution cases in all three (3) regions:

	2016	2017
Convicted	16,313	7
Acquitted	53	2
Discharged	43	-
Dismissed/ Struck out	35	17
Withdrawn	620	-
Pending	13,650	136

The following reflects the status of civil and Equal Rights Trust (ERT) Cases in all three (3) regions:

Mention Civil Cases	24
Hearing Civil Cases	18
Ruling Civil Cases	18
Pending Civil Cases	42
Mention ERT Cases	26
Hearing ERT Cases	6
Ruling ERT Cases	6
Pending ERT Cases	20



Audit and Compliance

The function of the Audit and Compliance department is to monitor internal controls and risk assessments of the Authority's systems and processes.

The department also welcomed the new manager Audit and Compliance, Mr. Harik Raj and had seven staff altogether comprising of two senior auditors, two associate auditors and two assistant auditors.

The key activities for the department during the year were snap audits and complaints investigation.

Properties Services

The team of five (5) comprising of four (4) existing positions with an additional Handyman West administer and deliver the newly reviewed Role and Function, namely:

- i. To ensure that facilities fully accommodate the Authority's core functions;
- ii. Ensure that all LTA owned and rented properties and surroundings are well maintained and cleaned and of hygienic environment;
- iii. Ensure that all LTA owned premises and rented properties have backup services such as, Generator and Water Tanks,

Electrical Services, Plumbing Services, Fire Services, Mechanical Services;

- iv. Continues research and implementation is done to projects which complement the service delivery of the Authority;
- v. Ensure that LTA owned and rented properties are secured;
- vi. Standardizing and uniformity of all LTA Premises; and
- vii. Improve, upgrade and construct facilities which are environmentally friendly to customers, relevant stakeholders and staffs.

With the commencement of the ISO 9001 Quality Management System (QMS) Project and together with Existing Refurbishment of Building Capital Budgetary Provision amounting to approximately \$1 million, resulted in the following refurbishment projects, namely:

- Rakiraki Office Refurbishment
- Korovou office Refurbishment
- Cuvu Staff Quarters Refurbishment
- Navua Office Refurbishment
- Nausori Office Refurbishment

The new Nausori Office was opened in 2016 in the Nausori Town. The new office caters for the people of Naitasiri/Tailevu/Rewa region.

Quality Assurance

One of the key activities of the Quality Assurance Unit was to upgrade and refurbish all offices to support the expansion of operations and improve customer service delivery.

This was possible through the continued capital expenditure funding received during the 2016-2017 financial period.

All project works was coordinated and implemented together with the Authority's Project Manager (Kramer Ausenco) and key relevant departments such as Properties, Customer Services, Standards / Engineering and ITC.

The projects that successfully undertaken were the Rakiraki Office, Valelevu Building B, Valelevu Building D, Navua Office, Nakasi Office and Korovou Office and Ba Technical Building.

Other activities carried out by the Unit was in relation to the implementation of Risk Management strategies, 5S quality concept, recycling of waste papers, recycling of plastic bottles, Go Green Project and improvement of processes to improve compliance, safety, efficiency and effectiveness across the Authority's organizational systems.

This included the initiative to review and develop department policies and procedures in collaboration with Managers on a weekly basis.

Commitment from staffs and Managers was positive with the support of Executive Management resulting in most departments completing their initial

drafts for their respective work systems and processes.

Further initiatives included the proper organization, storage and disposal of number plates, ITC cabling, records and documents and improving work-place environment compliance such as National Fire Authority Compliance Certification and Occupational Health & Safety Compliance Certification across all three (3) regions (Northern, Western and Central & Eastern).

Quarterly Quality Audits and monitoring were also conducted resulting in general improvement of staffs' work-place environment and customer services infrastructure.

The Unit was also responsible in providing timely and efficient secretariat assistance to the Authority's Management Tender Committee, whereby facilitating all meetings, audits and safe-keeping of tender records.

For the period 2016-2017, a total of thirty seven (37) tenders and one (1) Expression of Interest were facilitated.

For the period, all Departments were in the review and drafting phase of their Policies and SOPs. This was ongoing during these periods in line with LTA's future plans for ISO 9001 QMS Certification.

This activity was ongoing each year with the challenge faced in obtaining 100% commitment from each Department to work on their Department Policies and SOPs.

Financial Statements

29-30	Members' Report
31	Statement by members
32-34	Independent auditor's Report
35	Statement of comprehensive income
36	Statement of changes in equity
37	Statement of financial position
38	Statement of cash flows
39-49	Notes to the financial position

**LAND TRANSPORT AUTHORITY
MEMBERS' REPORT
FOR THE YEAR ENDED 31 JULY 2017**

In accordance with a resolution of the Authority members, the members submit the statement of financial position of the Authority as at 31 July 2017, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended and report as follows:

AUTHORITY MEMBERS

The names of the Authority members in office during the financial year are:

Mr Vijay Maharaj - Chairperson;
Mr Aptinko Vaurasi
Mr Ashok Patel
Mr Divik Deo
Mr. Sitiveni Qiliho
Mr. Paul Bayly

STATE OF AFFAIRS

The Land Transport Act of 1998 established the Land Transport Authority, to regulate the registration and use of vehicles, the licensing of drivers of vehicles and the enforcement of traffic laws. Additionally, from 2010 the Authority resumed all functions, funds, assets and resources of the then National Road Safety Council following the repeal of the National Road Safety Act of 1994.

PRINCIPAL ACTIVITIES

The principal activities of the Authority in the course of the financial year were regulating, controlling and licensing of all means of land transport, ensuring safety for all road users, co-ordination of road transport services and improvement of road transport services.

OPERATING RESULTS

The operating profit for the year ended 31 July 2017 was \$2,123,907; 2016: (\$931,755).

DIVIDENDS

No dividends were declared or paid during the year.

RESERVES

There was no amounts transferred to and from reserves during the year.

BAD AND DOUBTFUL DEBTS

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

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

LAND TRANSPORT AUTHORITY
MEMBERS' REPORT (continued)
FOR THE YEAR ENDED 31 JULY 2017

NON-CURRENT ASSETS

Prior to the completion of the financial statements of the Authority, the members took reasonable steps to ascertain whether any non-current assets were unlikely to be realized in the ordinary course of the business compared to their values as shown in the account records of the Authority. Where necessary, these assets have been written down or adequate provision has been made to bring the values of such assets to an amount that they might be expected to realize. As at the date of this report, the members are not aware of any circumstances, which would render the values attributed to non-current assets in the Authority's financial statements misleading.

BASIS OF ACCOUNTING

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

UNUSUAL TRANSACTIONS

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

OTHER CIRCUMSTANCES

As at the date of this report:

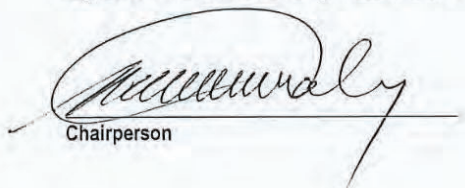
- (i) no charge on the assets of the Authority have been given since the end of the financial year to secure liabilities of any other person;
- (ii) no contingent liabilities have arisen since the end of the financial year for which the Authority could become liable; and
- (iii) no contingent liabilities or other liabilities of the Authority have become or is likely to become enforceable within twelve months after the end of the financial year which, in the opinion of the Members, will or may substantially affect the ability of the Authority to meet its obligations as and when they fall due.


Apart from the matters specifically referred to in the financial statements, in the opinion of the Authority's members, the results of the operations of the Authority during the financial year were not substantially affected by any items, transaction or event of an abnormal nature.

MEMBERS BENEFITS

Since the end of the previous financial year, no member has received or become entitled to receive a benefit (other than those included in the aggregate amount of emoluments received or due and receivable by members shown in the financial statements) by reason of a contract made by the Authority with the member or with a firm of which he is a member, or with an entity in which he has a substantial financial interest.

Signed on behalf of the Authority in accordance with a resolution of the Authority members on this 5th day of July, 2019.


Chairperson


Member

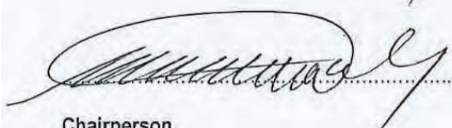
LAND TRANSPORT AUTHORITY
STATEMENT BY MEMBERS
FOR THE YEAR ENDED 31 JULY 2017

In accordance with a resolution of the Members, we state that:

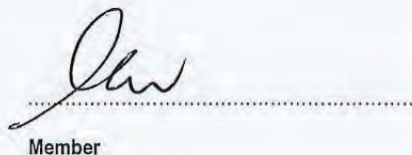
- (i) the accompanying statement of comprehensive income of the Authority is drawn up so as to give a true and fair view of the results of the Authority for the year ended 31 July 2017;
- (ii) the accompanying statement of changes in equity of the Authority is drawn up so as to give a true and fair view of the changes in equity of the Authority for the year ended 31 July 2017;
- (iii) the accompanying statement of financial position of the Authority is drawn up so as to give a true and fair view of the state of affairs of the Authority as at 31 July 2017;
- (iv) the accompanying statement of cash flows of the Authority is drawn up so as to give a true and fair view of the cash flows of the Authority for the year ended 31 July 2017;
- (v) at the date of this statement, there are reasonable grounds to believe that the Authority will be able to pay its debts as and when they fall due; and
- (vi) all related party transactions have been adequately recorded in the books of the Authority.

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

Dated this 5th day of July 2019.



Chairperson



Member

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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INDEPENDENT AUDITOR'S REPORT

LAND TRANSPORT AUTHORITY

Opinion

I have audited the accompanying financial statements of Land Transport Authority ("the Authority"), which comprise the statement of financial position for the year ended 31 July 2017, statement of comprehensive income, statement of changes in equity and statement cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information as set out on notes 1 to 24.

In my opinion, except for the matter discussed in the Basis of Qualified Audit Opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Land Transport Authority as at 31 July 2017, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Qualified Audit Opinion

Included in Note 10 Property, Plant and Equipment is leasehold land amounting to \$3,595,000 for which titles are not registered in the name of the Authority. Therefore, I am not able to satisfy myself on the ownership of the leasehold land recorded in the financial statements of the Authority.

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

Emphasis of Matter

Without qualifying the financial statements, I draw attention to Note 16 (b) of the financial statements where the Authority has disclosed contingent liability amounting to \$55,859,759. Based on the current financial position of the Authority, it may find it difficult to meet the payment for damages if the judgement is not in favour of the Authority.

INDEPENDENT AUDITOR'S REPORT – (CONT'D)

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

The management is responsible for the preparation and fair presentation of these financial statements in accordance with IFRS, Land Transport Act, 1998, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

The Authority members are responsible of overseeing the entity's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISA) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT – (CONT'D)

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Land Transport Act, 1998 in my opinion:

- a) proper books of account have been kept by the Land Transport Authority, so far as it appears from my examination of those books,
- b) the accompanying financial statements:
 - a. are in agreement with the book of account;
 - b. to the best of my information and according to the explanations given to me, give the information required by the Land Transport Act, 1998 in the manner so required.



Ajay Nand
AUDITOR-GENERAL



Suva, Fiji
15 July, 2019

LAND TRANSPORT AUTHORITY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 JULY 2017

	Notes	31 JULY 2017 (12 MONTHS) \$	2016 (7 MONTHS) \$
Revenue			
Grant received	2	19,322,198	8,763,652
Other income	3	2,749,570	1,094,551
Expenses			
Administrative expenses	4	(11,859,262)	(6,116,912)
Operating expenses	5	(6,890,897)	(3,882,322)
Other expenses	6	(1,197,702)	(790,724)
Profit/(Loss) from operations		<u>2,123,907</u>	<u>(931,755)</u>
Other comprehensive income/(expenses)		---	---
Total comprehensive profit/(loss) for the year ended 31 July 2017		<u>2,123,907</u>	<u>(931,755)</u>

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

LAND TRANSPORT AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 JULY 2017

	ASSET REVALUATION RESERVE \$	CAPITAL \$	RETAINED EARNINGS \$	TOTAL \$
Balance as at 1 January 2016	418,955	1,650,146	3,565,981	5,635,082
Total comprehensive loss for the year	---	---	(931,755)	(931,755)
Balance as at 31 July 2016	418,955	1,650,146	2,634,226	4,703,327
Balance as at 1 January 2017	418,955	1,650,146	2,634,226	4,703,327
Profit for the year	---	---	2,123,907	2,123,907
Balance as at 31 July 2017	418,955	1,650,146	4,758,133	6,827,234

The accompanying notes form an integral part of this Statement of Changes in Equity.

LAND TRANSPORT AUTHORITY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 JULY 2017

	Notes	31 JULY 2017 (12 MONTHS) \$	2016 (7 MONTHS) \$
Current Assets			
Cash and cash equivalents	7	8,185,511	1,968,488
Receivables	8	248,126	342,416
Inventories	9	763,505	781,167
Total Current Assets		9,197,142	3,092,071
Non-Current Assets			
Property, plant and equipment	10	14,517,298	13,745,054
Intangible assets	11	707,837	781,965
Total Non-Current Assets		15,225,135	14,527,019
TOTAL ASSETS		24,422,277	17,619,090
Current Liabilities			
Creditors and other accruals	12(i)	1,476,482	1,419,712
Owing to Government consolidated account	12(ii)	26,322	336,705
Provisions	13	931,132	1,118,706
Finance lease liability	15	262,846	376,700
Total Current Liabilities		2,696,782	3,251,823
Non-Current Liabilities			
Deferred grant	14	14,898,261	9,404,790
Finance lease liability	15(b)	---	259,150
Total Non-Current Liabilities		14,898,261	9,663,940
TOTAL LIABILITIES		17,595,043	12,915,763
NET ASSETS		6,827,234	4,703,327
CAPITAL AND RESERVES			
Asset Revaluation Reserve		418,955	418,955
Capital		1,650,146	1,650,146
Retained Earnings		4,758,133	2,634,226
TOTAL CAPITAL AND RESERVES		6,827,234	4,703,327

Director

Director

The statements of financial position are to be read in conjunction with the notes to and forming part of the financial statements set out on pages 12 to 24.

LAND TRANSPORT AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2017

	Notes	31 JULY 2017 (12 Months) Inflows/(Outflows) \$	2016 (7 Months) Inflows/(Outflows) \$
OPERATING ACTIVITIES			
Receipts from government for operational expenditure		19,322,198	8,763,652
Receipts from commission/rent and legal expense grant		449,307	---
Compulsory Third Party Levy		381,228	212,029
Payments to suppliers and employees		(16,961,158)	(9,712,280)
Payments of amount owed to Government		(310,383)	292,090
Net cash provided by/(used) in operating activities		2,872,192	(444,509)
INVESTING ACTIVITIES			
Receipts from Government for capital expenditure		7,421,506	2,004,377
Payments for Intangibles		(181,530)	(261,384)
Payments for property, plant and equipment		(3,518,446)	(746,129)
Net cash (used in)/provided by investing activities		3,721,530	996,864
FINANCING ACTIVITIES			
Net additions/(repayments) of loan		(376,699)	(223,437)
Net cash provided by financing activities		(376,699)	(223,437)
Net (decrease)/increase in cash held		6,217,023	328,918
Cash and cash equivalents at the beginning of the year		1,968,488	1,639,570
Cash and cash equivalents at the end of the year	7	8,185,511	1,968,488

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

LAND TRANSPORT AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2017

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The Land Transport Authority (the "Authority") is a statutory body established under the Land Transport Act, 2008. The financial statements were authorized for issue with a resolution of members on 05 July 2019.

The principal activities of the Authority are described in Note 19 while financial year as stated in Note 24.

Set out below is a summary of the significant accounting policies adopted by the Authority in the preparation of the financial statements. These policies have been consistently applied to all the years, unless otherwise stated.

The significant policies which have been adopted in the preparation of these financial statements are:

(a) Statement of compliance

The financial statements have been drawn up in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board.

(b) Basis of preparation

These financial statements have been prepared under historical cost accounting and do not take into account changing money values or current valuations of non-current assets unless otherwise stated. The financial statements are presented in Fiji dollars, rounded to the nearest dollar.

(c) The Authority as the Agent of the State

All funds utilized by the Authority through various branches to carry out its functions as the Agent of the State have been included in the financial statements. As the Authority acts as the Agent of the State, it administers, but does not control, funds collected on behalf of the Fiji Government. The Authority is accountable for transactions involving those resources and has the discretion to deploy the resources for the achievement of its objectives. Government transactions includes vehicle registration and inspection fees, drivers' license and driver permit fees, road safety enforcements, public service permits, regulation of motor vehicle dealers and other permits.

Government revenue is recognized on receipt (cash basis).

(d) Foreign currency

All foreign transactions are translated to Fijian dollars at the rates of exchange ruling at the dates of transactions. Amounts receivable and payable in foreign currencies at balance date are translated at the rates of exchange ruling at balance date. Gains and losses arising on such transactions are recognized in the result of the year.

Exchange differences relating to amounts receivable and payable in foreign currencies are brought to account as exchange gains or losses in the statement of comprehensive income in the financial year in which the exchange rate changes.

The Authority does not hedge its foreign currency commitments.

(e) Property, plant and equipment

Property, plant and equipment (PPE) were revalued for the year ended 31 December 2013. The Authority engaged Professional Valuations Limited, an independent registered valuer to carry out the valuation, which was conducted from 18/11/13 to 13/12/13. Property plant and equipment are stated at valuation, any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset. The net amount is then restated to the revalued amount of the asset. Any increase and decrease in carrying amounts arising from revaluation are recognized in other comprehensive income. Property that is being constructed or developed for future use is classified as work-in-progress under property, plant and equipment and stated at cost until construction or development is complete.

LAND TRANSPORT AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (*continued*)
FOR THE YEAR ENDED 31 JULY 2017

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

(e) Property, plant and equipment (cont...)

Acquisitions during the year are stated at historical cost.

Property that is being constructed or developed for future use is classified as work in progress under property, plant and equipment and stated at cost until construction or development is complete.

The depreciation rates used for each class of asset are as follows:

Leasehold land	Leasehold period
Building	2.5%
Motor vehicles	20%
Plant and equipment	20%
Computer hardware	33%
Computer software	20% - 33%
Office equipment	20%

Disposal of assets

Gains and losses on disposal of property, plant and equipment are taken into account in determining the results for the year.

Impairment

The carrying amount of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate the carrying amount may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets or cash-generating units are written down to their recoverable amount.

(f) Leases

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at inception date, whether fulfilment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset, even if that right is not explicitly specified in an arrangement.

Authority as a lessee

The lease asset and the corresponding lease liability (net of finance charges) under finance lease are recognized on the Statement of Financial Position as Property, Plant and Equipment and Lease Liability respectively, at the inception of the lease based on the lower of the fair value of the leased assets and the present value of the minimum lease payments.

Each Lease payment is apportioned between the finance expense and the reduction in the outstanding lease liability. The Finance expense is recognized in the comprehensive income on a basis that reflects a constant periodic rate of interest on the finance lease liability.

(g) Receivables

Receivables include postmaster receivables, payroll receivables, deferred expenses, interest receivable on short term deposit, prepayments and others. The collectability of debts is assessed regularly and provisions are made for any doubtful balances.

LAND TRANSPORT AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued)*
FOR THE YEAR ENDED 31 JULY 2017

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(h) Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is assigned on a first in first out basis.

(i) Annual and Long Service Leave

The provision for employee entitlements relate to amounts expected to be paid to employees for annual leave and Long Service Leave which is measured at balance date at current employee pay rates.

(j) Provisions

A provision is recognized in the statement of financial position when the Authority has a legal or contractual obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

(k) Revenue recognition

Revenue comprises grants received when due and Compulsory Third Party levy.

(l) Expenses

Net financing costs

Net financing costs comprise interest payable on finance leases and interest receivable on term deposits that are recognized in profit and loss.

Interest income is recognized in the statement of comprehensive income as it accrues. The interest expense component of finance lease payments is recognized in the statement of comprehensive income.

(m) Value Added Tax

Revenue, expenses and assets are recognized net of the amount of Value Added Tax ("VAT") except:

- where the VAT incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the VAT is recognized as part of the acquisition of the asset or as part of the expense item as applicable; and
- receivables and payables are stated with the amount of VAT included.

The net amount of VAT recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

(n) Income Tax

The Authority is not subject to income tax under the Fiji Income Tax Act (1974), CAP 201 (Section 17.70)

(o) Capital Grant

Capital grants received in respect of the purchase of non-current assets are treated as a deferred credit and amortized to the statement of comprehensive income annually over the useful economic life of the related asset.

(p) Comparative information

Comparative information have been restated where necessary to achieve consistency in disclosures with the current year amounts. No restatements have been made to previously reported amounts for the year ended 31 July 2017.

LAND TRANSPORT AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (*continued*)
FOR THE YEAR ENDED 31 JULY 2017

	31 July 2017 (12 months) (\$)	2016 (7 months)(\$)
2 REVENUE		
Fiji Government grant	19,322,198	8,763,652
3 OTHER INCOME		
Release of government grant	1,928,035	882,522
Other income	28,307	---
Compulsory Third Party Levy	381,228	212,029
Fund for legal cost	412,000	---
	<u>2,749,570</u>	<u>1,094,551</u>
<p>The Authority received a sum of \$412,000 from the Ministry of Infrastructure and Transport to facilitate settlement of legal claims against the Authority as ordered by the Court.</p>		
4 ADMINISTRATION EXPENSES		
Annual Leave	672,235	680,667
Audit fees	22,083	10,985
Bank charges	9,801	8,309
Board members' fees and remuneration	25,634	15,949
Consultancy charges	117,681	134,019
Fiji National Provident Fund contributions	1,048,409	506,335
Fiji National Universities levies	100,418	39,747
NFA levy	188,877	19,916
Insurance	437,381	253,091
Legal fees	423,662	13,342
Staff training	71,070	35,582
Fringe Benefits Tax	16,948	12,778
Wages and salaries	8,725,063	4,386,192
	<u>11,859,262</u>	<u>6,116,912</u>
5 OPERATING EXPENSES		
Accommodation hire	82,488	34,528
Advertising	225,994	192,457
Conferences	26,406	12,223
Depreciation	2,409,712	1,125,480
Driver license consumables	163,206	161,158
Electricity and water	324,534	237,641
Enforcement	226,628	76,179
Entertainment	68,170	39,222
Motor vehicle expenses	208,199	121,305
Number plates	321,546	205,028
Printing and stationeries	644,987	446,572
Rent and rates	809,899	398,707
Repairs and maintenance	352,282	284,158
Security hire	271,341	153,648

LAND TRANSPORT AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 JULY 2017

	31 July 2017	2016
	\$	\$
5 OPERATING EXPENSES (CONT..)	(12 months)	(7 months)
Telephone equipment lease charges	393,319	164,551
Interest expenses	32,260	18,818
Telephone and facsimile	160,000	92,700
Travelling	158,162	116,056
Uniforms	11,764	1,891
	<u>6,890,897</u>	<u>3,882,322</u>
6 OTHER EXPENSES		
Commission expenses	14,005	14,053
Hire charges	82,199	27,393
Internet expenses	62,242	31,913
Maintenance computer software	450,481	376,598
Meals and catering	153,986	118,988
Miscellaneous	22,280	32,185
Occupational health and safety	18,701	20,857
Road safety awareness programs	204,437	90,605
Pest control	1,391	435
Postage, postal, courier, freight and cartage	114,831	36,410
Sanitation and cleaning	44,549	22,477
Subscription	6,367	11,610
Transfer allowance	450	7,200
Loss of property, plant and equipment	21,783	---
	<u>1,197,702</u>	<u>790,724</u>
7 CASH AND CASH EQUIVALENTS		
For the purpose of the statement of cash flows, cash and cash equivalents include cash on hand and in banks. Cash and cash equivalents at the end of the financial period as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:		
Cash at Bank	8,174,195	1,957,172
Cash on hand	11,316	11,316
	<u>8,185,511</u>	<u>1,968,488</u>
8 RECEIVABLES		
VAT receivables	---	140,394
Prepayments	92,838	91,142
Deposits	72,074	65,344
Staff advances	10,948	13,781
Other	72,266	31,755
	<u>248,126</u>	<u>342,416</u>
9 INVENTORIES		
Stationery	743,342	570,160
Goods in transit	20,163	211,007
	<u>763,505</u>	<u>781,167</u>

LAND TRANSPORT AUTHORITY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 JULY 2017

10. PROPERTY, PLANT AND EQUIPMENT

	Leasehold Land	Buildings	Motor Vehicle	Plant & Equipment	Furniture & Fittings	Computer Equipment	Office Equipment	Work in Progress	Total
Cost or Valuation	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balances at 31/07/16	3,595,000	5,432,865	2,643,193	2,349,079	370,780	1,589,892	303,053	918,773	17,202,635
Acquisitions	---	313,040	230,774	1,472,264	94,000	598,711	121,038	2,838,180	5,668,007
Disposals	---	---	---	(2,936)	(7,017)	(204)	---	---	(10,157)
Transfers	---	---	---	---	---	---	---	(2,662,606)	(2,662,606)
Balance at 31/07/17	3,595,000	5,745,905	2,873,967	3,818,407	457,763	2,188,399	424,091	1,094,347	20,197,879
Accumulated Depreciation									
Balance at 31/07/16	---	321,832	1,183,029	783,172	105,055	930,118	134,375	---	3,457,581
Depreciation & Amortization	---	152,589	526,450	514,721	79,267	860,870	89,063	---	2,223,000
Balance at 31/07/17	---	474,421	1,709,479	1,297,893	184,342	1,790,988	223,458	---	5,680,581
Carrying Amount									
Balance at 31 July 2017	3,595,000	5,271,484	1,164,488	2,520,514	273,421	397,411	200,633	1,094,347	14,685,279
Balance at 31 July 2016	3,595,000	5,111,034	1,460,164	1,565,907	265,725	659,774	168,678	918,772	13,745,054

The Authority's property, plant and equipment were revalued for the year ended 31 December 2013. The valuation was carried out by Professional Valuation Limited, an independent registered valuer (Registration No.097) from 18/11/2013 to 13/12/2013 using summation and sales approach of valuation.

Cost or Valuation									
Balances at 31/07/15	3,595,000	5,110,833	2,643,193	2,308,149	348,255	1,283,733	251,635	1,053,603	16,594,401
Acquisitions	---	39,649	---	40,930	19,039	126,341	41,216	346,458	613,633
Disposals	---	---	---	---	---	-5,400	---	---	-5,400
Transfers	---	282,383	---	---	3,486	185,218	10,202	-481,289	---
Balance at 31/07/16	3,595,000	5,432,865	2,643,193	2,349,079	370,780	1,589,892	303,053	918,772	17,202,634
Accumulated Depreciation									
Balance at 31/07/15	---	243,555	859,222	480,778	60,110	659,783	97,600	---	2,401,048
Depreciation & Amortization	---	78,277	323,807	302,394	44,945	270,335	36,775	---	1,056,533
Balance at 31/07/16	---	321,832	1,183,029	783,172	105,055	930,118	134,375	---	3,457,581
Carrying Amount									
Balance at 31 July 2016	3,595,000	5,111,033	1,460,164	1,565,907	265,725	659,774	168,678	918,772	13,745,053
Balance at 31 July 2015	3,595,000	4,867,278	1,783,971	1,827,371	288,145	623,950	154,035	1,053,603	14,193,353

LANDS TRANSPORT AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 JULY 2017

11 INTANGIBLE ASSETS	Computer Software	Work in Progress	Total
<u>Cost or Valuation</u>			
Balances at 31/07/16	590,988	259,926	850,914
Acquisitions	112,582	---	112,582
Disposals	---	---	---
Balance at 31/07/17	703,570	259,926	963,496
<u>Accumulated Depreciation</u>			
Balance at 31/07/16	68,949	---	68,949
Depreciation & Amortization	186,710	---	186,710
Balance at 31/07/17	255,659	---	255,659
<u>Carrying Amount</u>			
Balance at 31 July 2017	447,911	259,926	707,837
Balance at 31 July 2016	522,039	259,926	781,965
		31 July 2017	2016
		\$	\$
		(12 months)	(7 months)
12 CREDITORS AND OTHER ACCRUALS			
(i) Trade creditors		756,302	524,749
Accruals and other payables		720,180	894,963
		1,476,482	1,419,712
The terms and conditions of the above financial liabilities:			
			<ul style="list-style-type: none"> • Trade payables are non-interest bearing and are normally settled on 60 days term; and • Other creditors, sundry and accruals are non-interest bearing and have an average term of six months.
(ii) Owing to Government consolidated account			
Balance as 1 August		336,705	44,615
Fees, levies and charges collected at Taveuni		229,354	195,885
Fees, levies and charges collected via EFTPOS		315,773	114,843
Fees, levies, Rent and charges collected and Not Transferred		25,782	---
Transfer to Government consolidated account		(881,832)	(18,638)
Adjustment		540	---
Balance at 31 July		26,322	336,705

The Authority, under Promulgation 49 of 2007 and Promulgation 1 of 2009, is responsible for the collection of all revenues, which are deposited directly by the Authority into the Government's Consolidated Account. The Authority does not receive these funds in its bank account except for those fees, levies and charges collected in Taveuni office and all EFTPOS except for WBC EFTPOS and Property Rental. Government's Consolidated Account, is maintained with the Westpac Banking Corporation ("WBC"). WBC does not operate a branch in Taveuni. The Authority opened an account with the Bank of South Pacific ("BSP") in Taveuni under its name to deposit all revenues collected in the island as well as BSP EFTPOS whilst having ANZ bank account to deposit revenues from ANZ EFTPOS and Property Rent. Transfer of \$881,832 was made to the government consolidated account as at 31 July 2017.

LAND TRANSPORT AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued)*
FOR THE YEAR ENDED 31 JULY 2017

13 PROVISIONS

	Employee Entitlements \$	Payroll \$	Total \$
Balance at 31 July 2016	1,118,706	---	1,118,706
Provisions used during the year	(187,574)	---	(187,574)
Balance at 31 July 2017	<u>931,132</u>	<u>---</u>	<u>931,132</u>

Provision for employee entitlements is recognised in accordance with the policy noted in 1(j) while provision for payroll is recognised in accordance with policy noted in 1(i).

14 DEFERRED GRANT

	31 July 2017 \$ (12 months)	2016 \$ (7 months)
Balance at 1 January	9,404,790	8,282,935
Grant received during the year	7,421,506	2,004,377
Release of capital grant revenue	(1,928,035)	(882,522)
	<u>14,898,261</u>	<u>9,404,790</u>

Under the Ministry of Works and Transport's approved 2016/2017 budget, the Authority was allocated \$8,089,441 (VAT Inclusive Price) for capital purchases as at 31 July 2017. The Authority actually received \$7,421,506 (VAT Exclusive Price). Capital grant was approved for the following capital purchases:

	Exclusive Price 2017	Exclusive Price 2016
Building	2,137,675	1,225,230
Furniture & Fittings	139,237	183,780
Computer Hardware and Software	819,257	---
Plant & Equipment	3,458,364	595,367
Motor Vehicle	866,973	---
	<u>7,421,506</u>	<u>2,004,377</u>

15 FINANCE LEASE LIABILITY

	31 July 2017 \$ (12 months)	2016 \$ (7 months)
Finance lease commitments		
Within one year	262,846	376,700
After one year but not more than five years	---	259,150
More than five years	---	---
Total Finance Lease Commitments	<u>262,846</u>	<u>635,850</u>

The value of Motor Vehicles held by Land Transport Authority under finance lease as at 31 July 2017 was FJD \$259,151. Leased assets are pledged as security for the related finance lease liabilities of the authority. The Land Transport Authority including interest pays the sum of FJD\$22,977.09 to Lessor ASCO Motors and FJD\$11,102.81 to ANZ Bank. The Authority upon completion of the repayment term of 36 months, shall pay the lessor the residual value as per the lease agreement to fully own the motor vehicles.

Finance Lease is recognised in accordance with the Policy noted in 1(f).

LAND TRANSPORT AUTHORITY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 JULY 2017

	31 July 2017	2016
	12 Months	7 Months
	\$	\$
16 COMMITMENTS AND CONTINGENCIES		
a Capital expenditure commitments	1,689,795	1,431,701
Capital expenditure approved but not contractually committed	<u>4,492,263</u>	<u>572,676</u>
	<u>6,182,058</u>	<u>2,004,377</u>
b Contingent Liabilities	55,859,757	53,869,823

The above denotes total possible liabilities that the Authority can incur from cases brought against it. The Authority is confident that it will be able to defend the cases and hence, the balance has not been provided in the Authority's books of accounts.

During the financial year, the Authority received sum amounting to \$412,000 from Ministry of Infrastructure and Transport for the payments of damages on the judgement against state in the case of Ravind Millan Lal and Land Transport Authority. The funds received is not regular revenue appropriated by the Ministry. Payments of the same amount was made accordingly to the claimants' lawyers.

17 RELATED PARTIES

The Authority is wholly owned by the Government of the Fiji. The Authority undertook various transactions with Government owned entities on normal trading terms and conditions.

Authority Members

The names of the Authority members in office during the financial year are:

Mr Vijay Maharaj - Chairman
Mr Aptinko Vaurasi
Mr. Ashok Patel
Mr Divik Deo
Mr. Sitiveni Qilitho
Mr. Paul Bayly

The board fees and remuneration for the year ended 31 July 2017 was \$14,773.00 (2016: \$27,025).

	31 July 2017	31 July 2016
	(12 Months)	(7 Months)
	\$	\$
Compensation of key management personnel of the Authority:		
Short-term employee benefits	211,443	211,755
Housing and other allowances and benefits	14,261	14,261
Fiji National Provident Fund contributions	<u>16,940</u>	<u>25,265</u>
	<u>242,644</u>	<u>251,281</u>

18 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Principal financial liabilities comprise of trade payables. The main purpose of these financial liabilities is to raise finance for the Authority's operations. The authority has various financial assets such as trade receivables and cash which arise directly from its operations.

The main risk arising from the Authority's financial statements are market risk, credit risk, and liquidity risk. The Authority's members reviews and agrees policies for managing each of these risks which are summarized below:

a Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Authority's income or the value of its holdings of financial instruments.

LAND TRANSPORT AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 JULY 2017

18 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (cont.)

The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return on risk.

Political Climate

The Authority operates in Fiji and changes to Governments and the policies they implement affect economic situation and ultimately the revenues of the Authority.

b *Credit Risk*

Credit risk is the risk of financial loss to the Authority if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Authority's receivables from customers.

The Authority has no significant concentrations of credit risk.

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

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

	31 July 2017 (12 Months)	2016 (7 Months)
	\$	\$
Cash and cash equivalents (Note 7)	8,185,511	1,968,488
Receivables (Note 8)	248,126	342,416
	<u>8,433,637</u>	<u>2,310,904</u>

c *Liquidity Risk*

Liquidity risk is the risk that the Authority will not be able to meet its financial obligations as they fall due. The Authority's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Authority's reputation.

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities.

The table below summarizes the maturity profile of the authority's financial liabilities at 31 July 2017 based on contractual undiscounted payments.

	On Demand	Later than 3 months	Total
Year ended 31 July 2017 - Creditors and other accruals (Note 12)	1,476,482	---	1,476,482
Year ended 31 July 2016 - Creditors and other accruals (Note 12)	1,756,417	---	1,756,417

The primary objective of the Authority's capital management is to ensure that it maintains a healthy capital ratio in order to support its business objectives. The Authority manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Authority may adjust the dividend payment to shareholders or return capital to shareholders. No changes were made in the objectives, policies or processes for the year ended 31 July 2017.

LAND TRANSPORT AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS *(continued)*
FOR THE YEAR ENDED 31 JULY 2017

18. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (cont.)

c. Liquidity Risk (cont.)

	31 July 2017 (12 months) \$	2016 (7 months) \$
Creditors and other accruals (Note 12)	1,476,482	1,756,417
Less: cash and cash equivalents (Note 7)	<u>(8,185,511)</u>	<u>(1,968,488)</u>
Net Debt	(6,709,029)	(212,071)
Equity	<u>6,827,234</u>	<u>4,703,326</u>
Total capital	6,827,234	4,703,326
Capital and Net Debt	<u>118,205</u>	<u>4,491,255</u>
	(1.76)%	(5)%

19. PRINCIPAL ACTIVITIES

The principal activities of the Authority in the course of the financial year were regulating, controlling and licensing of all means of land transport, ensuring safety for all road users, co-ordination of road transport services and improvement of road transport services.

20. EVENTS SUBSEQUENT TO BALANCE DATE

(i) Annual leave payout

Subsequent to balance date the Authority has made annual leave payments amounting to \$226,829 to certain employees who had accumulated annual leave balance of more than 30 days. The annual leave pay-out was based on maximum Carry over policy implemented by the Authority.

(ii) Asset valuation

Subsequent to Balance date, valuation of Land and Building has been carried out by Professional Valuations on 6 February 2018. The effect of the transactions will be taken into account in the 2017/2018 financial statements.

21. AGENCY TRANSACTION ADMINISTERED FOR ROAD SAFETY

Effective from dissolution of National Road Safety Council in 2010 by way of the LTA Decree No. 41 of 2010, the Authority has been given powers to administer, implement and control the collection of Compulsory Third Party Policy Levy and Sponsorships for Road Safety transactions.

The Authority has deposited the Compulsory Third Party policy levy into the LTA Donor Fund account held by LTA.

The Total Compulsory Third party Policy Levy collected as at 31 July 2017 was \$ 381,228 of which \$204,438 was expended in the financial year for Road Safety Awareness Programmes organised by the Authority.

The Authority has not received any sponsorship collected as at 31 July 2017.

22. AGENCY TRANSACTION ADMINISTERED FOR THE FIJI GOVERNMENT

Effective from 2008, the Authority under Promulgation 49 of 2007 is responsible for the collections of the following revenues which are deposited directly by the Authority into the Government's Consolidated Fund except for Compulsory Third Party which is deposited into LTA Donor Fund account.



LTA

Steering Fiji Safely

