

2016

NATIONAL FIRE AUTHORITY



ANNUAL REPORT FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016

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7 months period ended 31 July 2016

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Chairman's Report

Honorable Premila Kumar
Minister for Education, Heritage, Arts and Local Government
Level 3, Fiji FA House, Gladstone Road
Suva

Dear Honorable Minister

ANNUAL REPORT 2016

I am pleased to present the National Fire Authority's Annual Report for the 7 months period ended 31 July 2016 which provides a detailed outline of the Authority's performance in accordance with Section 25 of the National Fire Service Act, 1994.



We would like to acknowledge the valuable contributions of the former Board Chairman, Commander Francis Bulewa Kean, who provided sterling leadership and guidance to Management throughout this reporting period in the absence of a Board, selection of which was awaiting Ministerial approval, and the CEO, who had resigned on 31 January 2016.

The change in Government's Financial year to 31 July necessitated the Authority to align its financial year accordingly for ease of reporting, hence the Authority's performance being reflected only for the 7 months to 31 July 2016. The 7 months reporting period was quite challenging for the Authority as the team ensured the effective and efficient provision of fire rescue and emergency services whilst vigorously pursuing the completion of all capital projects including the new Korovou and Korolevu Fire Stations and progressing of construction works for the new Seaqaqa, Taveuni and Savusavu Fire Stations.

The Cyclone Winston disaster that occurred in February this year severely devastated most parts of the country and NFA continued to play a key role with our emergency service partners in providing timely assistance to the National Disaster Management Office for emergency responses beyond the town and city boundaries and particularly to the affected areas.

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

We are grateful for Government's continued support through Capital grants for the expansion of our essential services to every community in both the urban and rural centers, in pursuance of Government's policy to move essential services closer to the people, irrespective of where they live.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'John Masi O'Connor'. The signature is fluid and stylized.

John Masi O'Connor
Board Chairman

Corporate Governance

Role and Responsibilities of the Board

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

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

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

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

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

Board Composition

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

There was only one member of the Authority appointed by the Minister during this period and he was Commander Francis B. Kean, whose term of appointment was renewed for another 3 years from 1 January 2016.

Information Package for Members of the Authority

Upon Appointment, Members receive an information package of the Authority comprising the:

- National Fire Service Act, 1994 and all its amendments
- Annual report for the preceding year
- Director's Code of Conduct
- Budget for the current year
- Minutes of the previous three Board Meetings; and
- Guideline for Director's fees and expenses

The Authority also has provision for an **Audit & Finance Sub Committee** which oversees all matters concerning internal control, the appropriateness of accounting policies and principles, and financial reporting including review of annual financial statements. Through the report by the Internal Auditor, it considers and advises the Board whether accounting methods chosen by Management are consistent and comply with Accounting Standards and Concepts and monitors the methods used to account for unusual transactions. However, in the absence of a full Board, there were no meetings held during the period.

Financial and Internal Control

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

The key procedures that the Directors have established to provide effective internal controls are as follows:

Financial Reporting

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

Financial and Accounting Principles

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

Information technology

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

Capital Investment

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

Risk Assessment and Information

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

Board Members



John Masi O'Connor
Chairman



Ratu Aisea Waka Vosailagi
Member



Mr Satish Patel
Member



Mr Inia Naiyaga
Member

Management Report

Overview

The National Fire Authority (NFA) provides firefighting, road accident rescue, urban search and rescue, hazmat, natural disaster management, flood and swift water rescue and emergency ambulance services to protect life, property and the environment. Its core strength is a service delivery model that ensures we share responsibility with our various communities to minimize the likelihood and consequences of emergencies.

The pace of change in our environment, both internal and external, is increasing significantly, presenting the NFA with both challenges and opportunities. These changes will impact on our communities and will challenge the traditional way that we have delivered programs, products and services. To be relevant and valuable to Fiji's communities, the NFA will need to provide leadership to, with and across the sector to establish accountability for fire and emergency management outcomes.

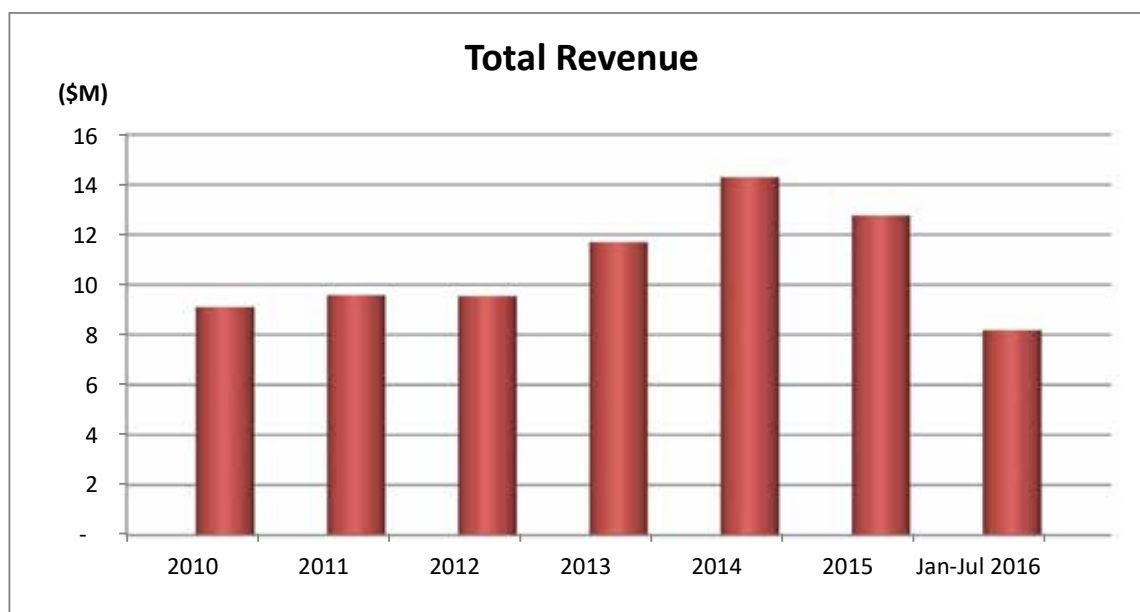
Following the devastating effects of TC Winston, NFA continued to work with other service providers to increase interoperability between agencies and, in most instances, took the lead role during major disasters. The development of a new legislation to capture the core roles of the NFA has been completed and awaits Parliamentary approval before implementation.

Financial Performance

Revenue

Total Revenue

Total income for the seven months period ended 31 July 2016 was \$8.1 million, compared to \$7.4 million for the same period last year and \$12.7 million for the twelve months ended 31 December 2015. The increase in the total income during the year is attributed to the increase in fire levies, water levies and receipt of Government Grant and Ambulance Operating Grant during the period.



Income from other operations such as Commercial Training and Private Fire Alarms increased slightly when compared to the same period last year although there was a slight decrease in the income from Structural Fire Safety basically due to the change in Government Policy for the exemption of SME's from paying inspection fees.

Statutory and Government Funding

NFA's operational expenditure during the 7 months period ended 31 July 2016 was sustained through revenue generated from fire insurance levies (70%), water levies (were sustained through revenue generated from fire insurance levies (70%), water levies (3%), structural fire safety compliance earnings (3%) and from other sources (24%). Government had provided \$4 million vip for Capital Expenditure.

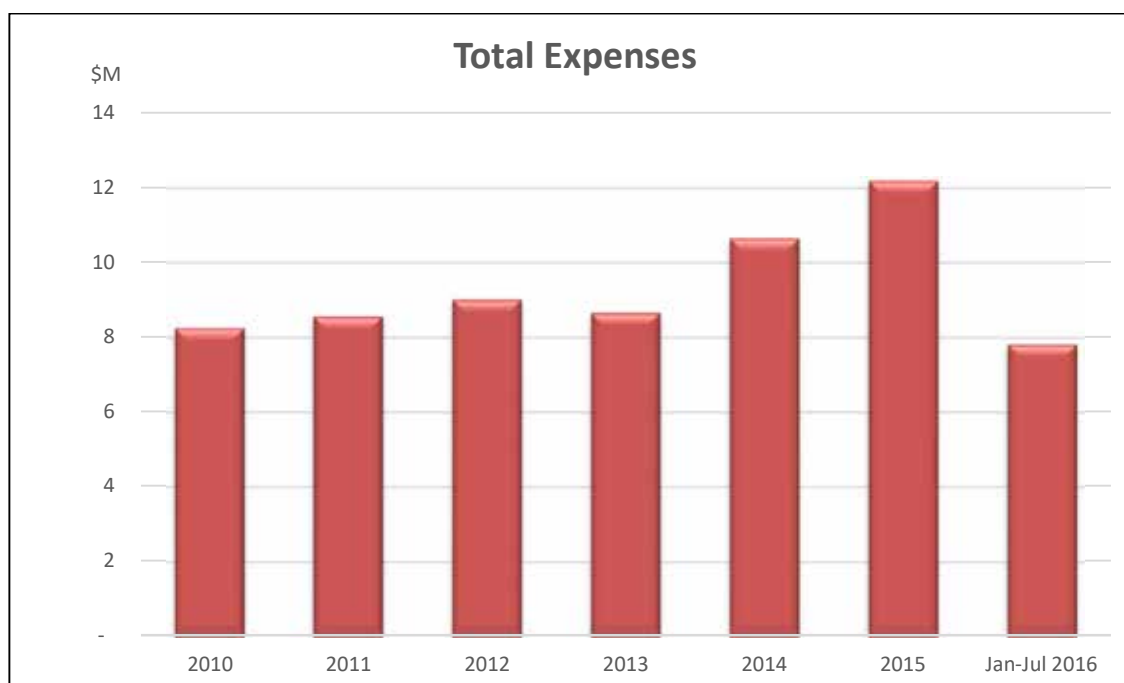
Sales of Goods and Services

NFA generated \$1.9 million during the 7 months period from the provision of goods and services to external bodies, compared to \$1.3 million for the same period last year and \$2.2 million in the 12 months ended 31 December 2015. These included revenues generated from the provision of commercial training services, automatic signaling equipment installations, private fire alarm monitoring fees, structural fire safety compliance inspection, fire investigation reports and ambulance services.

Expenditure

Total Expenses

Total expenses incurred for the 7 months period to 31 July 2016 was \$7.8 million compared to \$7.1 million for the same period last year and \$12.2 million for the 12 months ended 31 December 2015.



Personnel Expenses

Personnel expenses which included salaries and wages, superannuation and FNU levy, totaled \$4.4 million for the 7 months period ended 31 July 2016, compared to \$4.1 million for the same period last year and \$7.1 million for the 12 months ended 31 December 2015.

Whilst Personnel expenses accounted for 56% of the overall expenses, Salaries and Wages was \$3.9 million which accounted for 50% of the total expenses for the 7 months ended 31 July 2016.

Other Expenses

Other expenses incurred during the 7 months to 31 July 2016 was \$2.0 million which compares to \$2.2 million for the same period last year and \$3.8 million for the 12 months ended 31 December 2015.

These expenses include communications, insurance, motor vehicle repairs and fuel, staff training and fire station expenses. The decrease in other expenses was due to a decrease in advertising, printing and stationery and staff training and fire station costs.

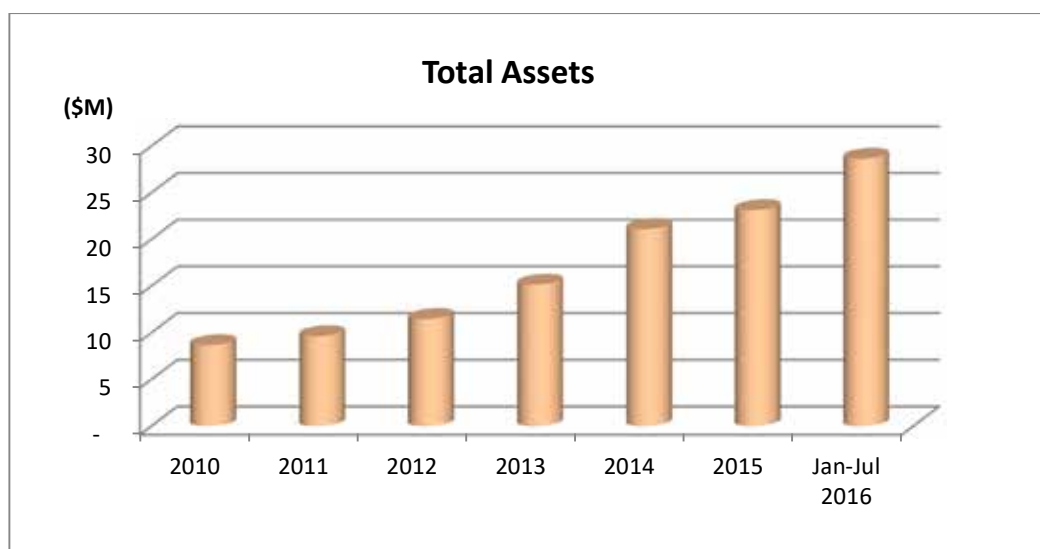
Depreciation and Amortization

The written down value of NFA's assets at cost or valuation which include land, buildings, leasehold improvements, vehicles, plant and machinery totaled \$1.3 million compared to \$0.76 million for the same period last year and \$1.2 million in the 12 months ended 31 December 2015.

Assets

Total Assets

Total assets as at 31 July 2016 was \$28 million compared to \$16.3 million for the same period last year and \$23 million for the 12 months ended 31 December 2015.



Current Assets

Current assets totaled \$12.1 million compared to \$7.1 million for the same period last year and \$7.8 million for the 12 months ended 31 December 2015. Included are inventories and goods held in store (\$180,194), money owed to NFA (\$3.1 million), held to maturity investments (\$2.5 million) and cash at bank, deposits and prepayments made by NFA (\$6.2 million). The increase over the previous year was caused by an increase in cash at bank, inventories, prepayments and trade and other receivables.

Vehicles

After depreciation, the value of NFA's vehicles totaled \$6.2 million as at 31 July 2016.

Plant, Machinery and Equipment

This includes computer hardware, general plant and communications equipment which has a total value of \$4.1 million.

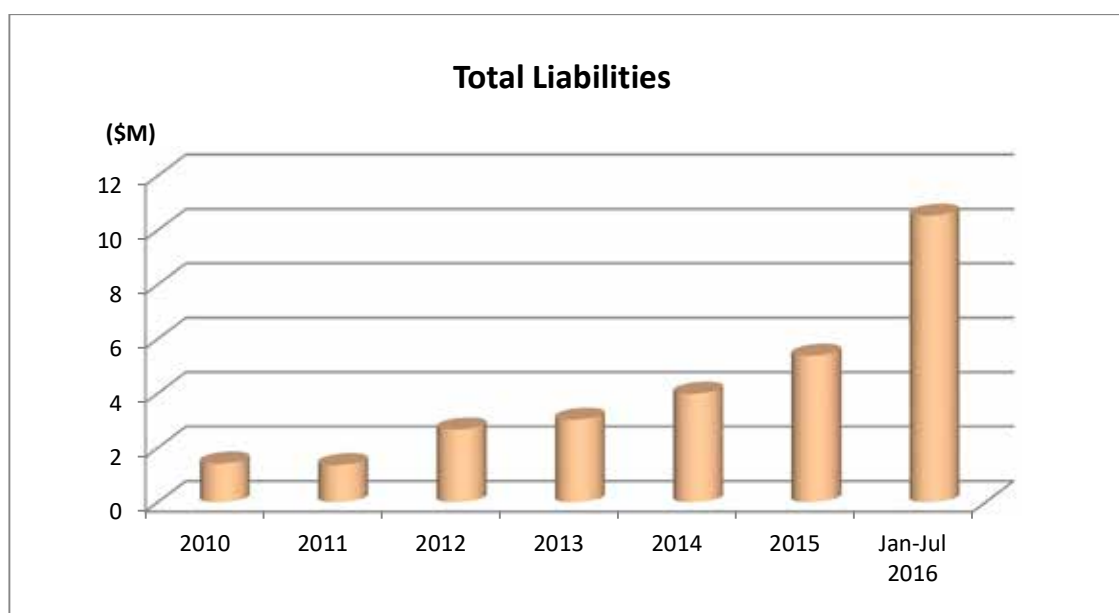
Land, Buildings and Leasehold Improvements

The value of NFA owned land, buildings and improvements totaled \$6.1 million for the 7 months ended 31 July 2016.

Liabilities

Total Liabilities

Total liabilities at 31 July 2016 amounted to \$10.5 million compared to \$3.1 million for the same period last year and \$5.4 million for the year ended 31 December 2015.



Employee Entitlements

A total of \$14,000 is accrued for annual leave payments to staff. Most of this will become payable at a future date.

Goods or Services not yet paid for

At the end of the 7 months period ended 31 July 2016, a total of \$2.0 million was owed for goods or services already provided but yet to be paid.

Details of the financial performance of the Authority for the period ended 31 July 2016 are provided in the Audited Financial Statements section of this report.

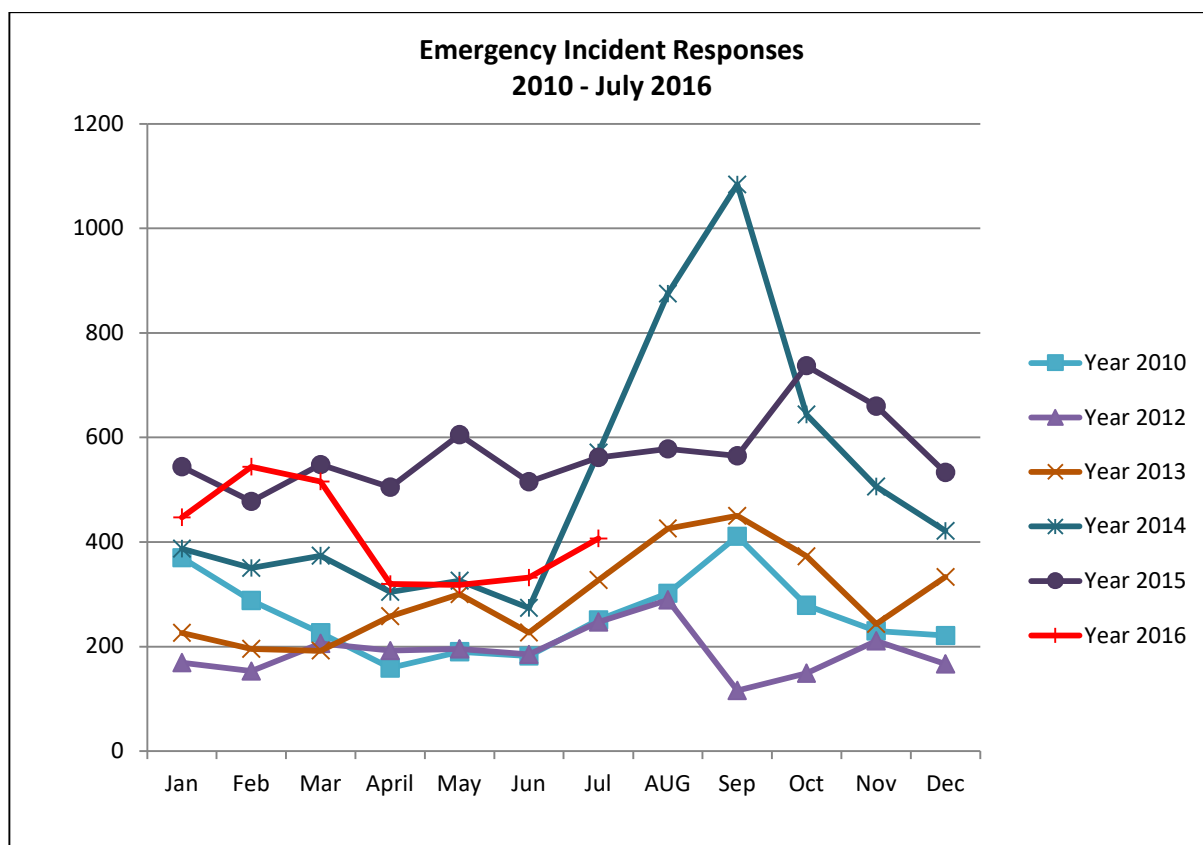
Operational Performance

Emergency Incident Responses

The number of incidents attended to by NFA for the 7 months to 31 July 2016 totaled 2,884 compared to 3,543 for the same period last year and 6,846 for the 12 months to 31 December 2015, as tabulated below:

Incident	7 months to 31 July 2016	7 months to 31 July 2015	12 months to 31 Dec 2015
Property fires	81	63	127
Grass/Bush/Cane/Rubbish fires	584	631	1,714
Special services/ Malicious/ Others	128	79	162
Vehicle fires	40	55	80
Ship and Boat fires	1	2	2
Road Accident Rescue	116	71	135
Private Fire Alarms	542	560	899
Swift Water Rescue	-	2	2
Emergency Ambulance Service	1,392	2,080	3,725
Total	2,884	3,543	6,846

A comparative analysis of the Emergency Responses attended to by the NFA in all Divisions around the country for the years from 2010 to 31 July 2016 is illustrated in the graph below. Whilst there is an overall decline in the total number of incidents attended to by NFA during the 7 months period ended 31 July 2016, the increase in structural property fires and high level of grass, bush, canes fires continue to be a growing concern.



Fire Response

There is still much need for a change in public perspective and attitude towards fire safety. A total of 81 structural fires occurred during the 7 months to 31 July 2016 compared to 63 structural fires for the same period last year and 127 as at 31 December 2015.

There was a notable increase in residential and commercial property fires. It is, therefore, critical for every sector of the economy to work together with the NFA to reduce fire occurrences, especially for residential properties in the country.

There continues to be growing concern for the attitudes of people and the community for fire prevention to avoid unnecessary fires from occurring in the first place. Such proactive approach to fires will help to stop the unnecessary occurrence of fires from destroying residential homes and displacing families in the event.

Category	7 months to 31 July 2016	7 months to 31 July 2015	12 months to 31 Dec 2015
Commercial	11	3	4
Industrial	1	1	5
Residential	69	59	118
Total	81	63	127

This follows a total of 2 fatalities (2015: 9) resulting from residential fires that occurred during the course of the year from January to July 2016.



NFA continues aggressive advertising of fire safety awareness on the television stations, radio and the Fiji Sun newspaper in order to curb the increase in structural fires and the unnecessary occurrence of fatalities.

Fire Causes

Having attended to a total of 81 (2015: 63) structural fires during the period, electrical related fires remained the highest (30%) cause of fire related incidents. Arson-related structural fires were 17% when compared to 18% for the previous year whilst unattended cooking fires were 12% compared to 18% for the previous year. Other common causes constituted 41% of the total structural fires for the year.

These fire causes can be prevented with a major change in people's attitudes toward the safe handling of fire and ensuring that the necessary fire safety precautions are taken at all times.

Causes of Fire	7 months to 31 July 2016		7 months to 31 July 2015		12 months to 31 Dec 2015	
	Occurrences	%	Occurrences	%	Occurrences	%
Electrical	24	30%	16	25%	38	27%
Arson/Suspicious	14	17%	11	17%	36	25%
Unattended cooking	10	12%	11	17%	14	10%
Matches/Cigarette	4	5%	4	6%	10	7%
Undetermined	11	14%	10	16%	13	9%
Uncontrolled burning	4	5%	4	6%	8	6%
Prayer Diya	4	5%	2	3%	9	6%
Kerosene/Benzene lantern/Stove	2	2%	1	2%	5	3%
Mosquito Coil	2	2%	2	3%	7	5%
Lit Candle	6	7%	2	3%	3	2%
Total per year	81	100%	63	100%	143	100%

Road Accident Rescue

NFA attended to a total of 116 road accident rescue operations during the year (2015: 71). NFA's role in this emergency operation is to effectively provide lifesaving support to trapped and injured persons and subsequently their extrication from the vehicle, provide first aid treatment to stabilize the victims before rushing the injured persons to the nearest medical center or hospital.

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

Hazardous Material Rescue

NFA responded to 1 incident (2015: Nil) relating to hazardous material rescue during the year involving a chemical (cyanide) spillage at Wailotua when the truck with the container load of these chemicals veered off the road and into a nearby stream on 1st March 2016.

Urban Search and Rescue

During the year there were no incidents (2015: Nil) relating to urban search and rescue (USAR) operations. This operation involves the location, rescue (extrication) and initial medical stabilization of victims trapped in confined spaces. Structural collapse is most often the cause of victims being trapped, but victims may also be trapped in transportation accidents such as elevators, etc. USAR operations have also involved pet rescue incidents involving the rescue of pets that have either fallen off a cliff or trapped in a tree.

Swift & Flood Water Rescue and Natural Disasters Response

Widespread devastation caused by Tropical Cyclone Winston on 20 and 21 February 2016 affected over 350,000 people, equivalent to 40% of Fiji's population. NFA firefighters responded to flood water and evacuation efforts as a consequence of the strong winds and rain. NFA's role in these operations have gradually gained acceptance and dependence by members of the community as the role of the firefighters in these operations relate to the ferrying of people across a flooded river or flooded land, evacuation or moving of people or animals to safety.

Most of these rescue operations are often carried out during poor weather conditions where flooded waters have been known to carry rubbish and debris that can flow with great force and pose much danger for our fire fighters.

During the year, ten of our firefighters underwent the Boat Masters Training conducted by the Tavua Fisheries Department which enabled them to get a boat masters license. This training enabled our fire fighters to attend to emergencies during natural disasters or any other emergency that requires the use of outboard engine vessels. A refresher training on flood rescue was also conducted at some of our stations utilizing the JICA-donated rescue equipment. These sessions were conducted in Nadi, Ba, Sigatoka, Labasa and Navua.

Special services relating to clearing out fallen trees and debris from roads have also been provided by NFA's fire fighters. Good coordination between National Disaster Management Office is essential in this multi-agency operation. Municipalities, businesses, hospitals and schools have usually engaged the services of the NFA to assist in the clearing up of debris and silt for quick return of the community to normalcy.

Emergency Ambulance Response

Government continued to outsource its Emergency Ambulance Service (EAS) to the NFA during the year with the provision of Ambulance Services along the Suva-Nausori corridor and surrounding communities. Our emergency ambulance service provides non-emergency basis life support, advanced life support and a nurse during critical-care transportation services.

NFA now has seven ambulances, each posted in Suva, Valelevu, Nausori, Sigatoka, Ba, Rakiraki and Labasa Fire Stations. For the 7 months to 31 July 2016, NFA responded to 1,392 ambulance calls when compared to 2,080 calls for the same period last year.

Significant Events

January

- Former Chief Executive Officer, Mr. John O'Connor, was farewelled by the NFA Staff, the Board Chairman Commander FB Kean and Hon. Minister PK Bala on 31 January 2016 following his resignation to take up a new position with the Fiji Rugby Union.

February

- Catastrophic devastation by Tropical Cyclone Winston during the month that destroyed homes and villages in major parts of the Fiji group.
- Implementation of the Fire Safety curriculum for Early Childhood Education, Year 1 and Year 2 pupils.

March

- NFA received 7 ex-CFA fire trucks from the Honorable Minister for Local Government, Housing, Environment, Infrastructure and Transport on 22 March 2016.
- Government announced the change in Government's fiscal year which begins from August to July and commencing this year. The change also effected the change in the Authority's fiscal year.
- A 22-year-old man died in a house fire in March 2016 after he was trapped inside his six-bedroom home when it was destroyed by a fire in Nacekoro in Savusavu.

June

- A 38-year-old man tragically died in a house fire in Velovelo, Lautoka.

July

- Recruitment of thirty (30) new Career Firefighter Recruits.

Fire Service Delivery

Fire Stations

NFA has established a total of sixteen fire stations around the country to ensure the prevention and early mitigation of fires in support of Government's efforts to enhance economic growth and protect lives and property. There are nine permanent fire stations which are manned by permanent career firefighters and eight volunteer fire stations which are manned by two permanent career firefighters and volunteer firefighters:

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

Fire appliances and Equipment

NFA had a total of 79 vehicles by 31 July 2016 compared to 67 for the same period last year and 72 at 31 December 2015. This increase has been attributed to the purchase of 7 second hand vehicles from Country Fire Authority in Victoria, Australia, 2 brand new ambulances and 3 brand new aerial Ladder Fire Trucks.

Age of Vehicle Fleet

The average vehicle age for NFA's fleet of vehicles is 18 years. Vehicle fleet efficiency for the 7 months to 31 July 2016 averaged at 81%.

Water supply

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



Fire hydrants

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

A total of 271 (2015: 284) new fire hydrants were purchased during the period. However, NFA has been continuously challenged by the inability of Water Authority of Fiji to adequately mobilize their teams to the installation of these fire hydrants.

All efforts are currently focused on the completion of the installation of 282 fire hydrants for the 2015 year before commencement on the 2016 fire hydrants program. This was a government funded project with the provision of \$900,000 vip for the purchase and installation of 271 Fire Hydrants.

NFA signed a Memorandum of Understanding with Water Authority of Fiji to facilitate the timely completion of this project. The fire hydrants were installed in the following areas:

Division	7 months to July 2016	2015
Central/East	116	100
West	95	100
North	60	82
Total	271	282

All Stations conducted hydrant inspections during the year to carry out pressure testing, identification of defects and the clearance of surrounds and also clearance of the soils/sludge that have buried the underground fire hydrants. A total of 2,870 hydrants were inspected during the period and defective hydrants have been reported to Water Authority of Fiji for repair.

Risk Assessments and Pre-Planning exercises

Fire response preparedness is a crucial risk mitigating strategy and all NFA teams are required to conduct risk assessments and pre-planning exercises particularly for high-risk economic activities in their respective areas. To pre-plan firefighting strategies that will quickly mitigate or minimize the impact in the event of a fire incident occurring.

Our stations have completed risk assessments and pre-plans for 206 properties with different levels of risk due their content and occupants. The teams have visited each of the buildings and conducted risk assessments and pre-planning strategies, documenting firefighting capabilities and fire prevention strategies.

Fire Safety Compliance

Structural Fire Safety

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

NFA conducted a total of 2,579 inspections throughout the year which is a decrease when compared to 2,836 inspections for the same period last year.

Commercial Training

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

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

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

NFA delivered a total of 273 commercial training products during the year compared to 102 for the same period the previous year. The increase has been attributed to the enforcement of fire safety compliance with the inclusion of training of workers relevant to the nature and size of the business.

Private Fire Alarm Monitoring System

NFA's GPRS Private Fire Alarm (PFA) Monitoring system continued to be centrally monitored at NFA's Suva Control Centre. The PFAM system utilizes the Vodafone mobile GPRS network as its primary link to facilitate the monitoring of fire alarms via an installed Alarm Signaling Equipment (ASE) interface at the building. NFA is the sole supplier and installer of the ASE interface units and facilitates the connection of the ASE interface to the GPRS network with the monthly rental of \$10 per ASE connection being borne by the building owner.

During the course of the year, NFA responded to a total of 542 PFA calls and these calls are analyzed by our ICT Department to ascertain the chargeable runs and those units that were found to be faulty are billed to the building owner to recover these costs.

Fire Safety Awareness

Community awareness activities have involved the delivery of fire safety messages to the various communities in each station area. Key fire safety messages delivered have been focused on the major causes of property fires. Electrical related fires continued to rank as the highest cause of property fires which constitute 30% of the total structural fires that occurred during the 7 months period. Arson caused property fires ranked second at 17% whilst the balance of the other fire causes made up the remaining 53%.

A total of 1,203 different awareness programs were conducted during the year covering a population of 67,857 during the 7 months to 31 July 2016. These involved house to house visitations, fire safety awareness to communities and schools. Our awareness programs were focused on the parents and adults and their responsibility towards the wellbeing of their children, in particular ensuring that children are supervised at all times.

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

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

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

Our People

NFA recognizes and acknowledges the valued contributions and support made by all Staff and Management during the seven-months period operating without a full NFA Board membership and a substantive Chief Executive Officer. The rescue operations and rehabilitation work carried out during and after the unprecedented Category 5 TC Winston posed many challenges for the Fire Service but our dedicated frontline firefighters and officers around the country continued to respond effectively to all fire emergency and rescue calls received.

The strong performance achieved during the 7 months period to 31 July 2016 is acknowledged to be largely attributed to the loyalty and commitment of all NFA personnel under the leadership provided by the former Board Chairman.

The total number of staff employed by the NFA as at 31 July 2016 was 452 compared to 411 as at 31 December 2015.

Category	7 months to 31 July 2016	12 months to 31 December 2015
Career firefighters (Permanent)	374	334
Administration & Technical Staff (Permanent)	20	21
Total permanent staff	394	355
Temporary/Volunteer firefighters (Paid)	36	40
Community Volunteers (Not paid)	22	16
Total manpower	452	411

Community Volunteers

At 31 July 2016, NFA had engaged a total of 58 community volunteers of which 16 were not paid any allowances or wages but volunteered their time for firefighting operations whenever required.

International Collaborations

Japan

- JICA conducted a one-week refresher training for all officers who had undertaken overseas training in Japan in the areas of firefighting techniques, rescue and water rescue techniques, fire safety prevention. The training was held from 15 to 18 February 2016.
- Refresher course conducted by JICA for ex participants of JICA sponsored training. The objective of this training was to assist our training department in standardizing a training manual for NFA for all specialized courses such as rescue training, water rescue, etc. The training was held at divisional level from 27 June to 1 July 2016.

Occupational Health and Safety

Staff underwent OHS Module I and II training to ensure that OHS compliance is maintained throughout all NFA Stations.

National OHS meetings were also held during the year and attended by OHS Representatives from all Divisions.

The objective of the Safety Committee is to promote co-operation between the employer, developing and implementing measures to ensure the health, safety and welfare of all employees.

NATIONAL FIRE AUTHORITY

AUDITED FINANCIAL STATEMENTS
FOR THE 7 MONTHS ENDED 31 JULY 2016

NATIONAL FIRE AUTHORITY

AUDITED FINANCIAL STATEMENTS

FOR THE 7 MONTHS ENDED 31 JULY 2016

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**NATIONAL FIRE AUTHORITY
MEMBERS' REPORT
FOR THE 7 MONTHS ENDED 31 JULY 2016**

In accordance with a resolution of the Board of Members, the Members herewith submit the statement of financial position of National Fire Authority (the Authority) as at 31 July 2016, the related statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the period ended on that date and report as follows:

Authority's Members

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

Member	Appointed	Resigned
John O'Connor (Chairman)	3 April 2017	
Francis Kean (Chairman)	28 January 2016	February 2017
Peter McPherson	3 April 2017	July 2020
Ratu Aisea Waka Vosillagi	3 April 2017	
Satish Patel	3 April 2017	
Inia Naiyaga	3 April 2017	

State of Affairs

In the opinion of the Members:

- i) there were no significant changes in the state of affairs of the Authority that occurred during the financial period under review not otherwise disclosed in this report or the financial statements; and
- ii) the accompanying statement of financial position gives a true and fair view of the state of affairs of the Authority as at 31 July 2016 and the accompanying statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows gives a true and fair view of the result for the period then ended.

Principal Activities

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

Results

The operating surplus for the 7 months ended 31 July 2016 was \$368,854 (12 months ended 31 December 2015: \$593,999).

NATIONAL FIRE AUTHORITY
MEMBERS' REPORT *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

Going Concern

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

Bad and Doubtful Debts

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

Non-current Assets

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

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

Unusual Transactions

In the opinion of the Members, the results of the operations of the Authority during the financial period 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 period 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 period, other than those reflected in the financial statements.

Events Subsequent to Balance Date

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

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

NATIONAL FIRE AUTHORITY
MEMBERS' REPORT *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

Significant event - Change in financial year

The Authority aligned its reporting date to that of the Government of Fiji and its relevant Ministries. The change in the reporting date is from 1 January - 31 December to 1 August to 31 July. The results reflect performances for the 7 months ended 31 July 2016.

Other Circumstances

As at the date of this report:

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

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

Signed for and on behalf of the Board and in accordance with a resolution of the Board of Members.

Dated this 8th day of March 2022


.....
Chairman


.....
Member

**NATIONAL FIRE AUTHORITY
STATEMENT BY MEMBERS OF THE AUTHORITY
FOR THE 7 MONTHS ENDED 31 JULY 2016**

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

- (i) the accompanying Statement of Profit or Loss and Other 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 period ended 31 July 2016;
- (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 period ended 31 July 2016;
- (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 2016;
- (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 period ended 31 July 2016;
- (v) at the date of this statement there are reasonable grounds to believe the Authority will be able to pay its debts as and when they fall due; and
- (vi) all related party transactions have been adequately recorded in the books of the Authority.

Signed for and on behalf of the Board and in accordance with a resolution of the Board of Members.

Dated this 8th day of March 2022


.....
Chairman


.....
Member

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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INDEPENDENT AUDITOR'S REPORT

National Fire Authority

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of National Fire Authority ("the Authority"), which comprise the statement of financial position as at 31 July 2016, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraphs, the accompanying financial statements present fairly, in all material respects, the financial position of the National Fire Authority as at 31 July 2016, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting standards (IFRS).

Basis for Qualified Opinion

- 1) Due to the length of time that has lapsed from the financial year to the commencement of the audit, I was unable to perform any physical verification to test existence of Property, Plant and Equipment recorded at a cost of \$16,462,919. In addition, payment vouchers for certain fixed asset addition were not provided. I was unable to satisfy myself by alternative means as no proper records has been maintained by the Authority for fixed asset verification performed as at 31 July 2016.
- 2) I was not invited to observe annual inventory physical counting and verification by management at the end of the financial year. Furthermore, I was unable to satisfy myself by alternative audit procedures concerning the inventory quantities held as at 31 July 2016. Furthermore, stock take reports were not made available for my review. Accordingly, I am unable to determine the impact of the above limitations, if any, to the inventory balances as at 31 July 2016.

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 Accountant's *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

I draw attention to Note 19 of the financial statements, which notes the World Health Organization's declaration of the outbreak of COVID-19 as a global pandemic subsequent to 31 July 2016 and how this has been considered by the Members of the Authority in the preparation of the financial statements. As set out in Note 19, no adjustments have been made to the financial statements as at 31 July 2016 for the impacts of COVID-19.

My opinion is not modified in respect of this matter.

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

The management and Director are responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standards and for such internal control as management and Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's and Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a

Auditor's Responsibility for the Audit of the Financial Statements (con't)

material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.


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

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

Report on Other Legal and Regulatory Requirements

In my opinion, the financial statements have been prepared in accordance with the requirements of the National Fire Service Act 1994 in all material respects, and;

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


Sairusi Dukuno
ACTING AUDITOR-GENERAL



Suva, Fiji
11 March, 2022

NATIONAL FIRE AUTHORITY
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE 7 MONTHS ENDED 31 JULY 2016

	Notes	For the 7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
Income			
Revenue	2	8,182,799	12,769,303
Total income		8,182,799	12,769,303
Expenses			
Personnel expenses	3	(4,413,145)	(7,091,242)
Depreciation and amortisation		(1,370,041)	(1,225,317)
Operating and administration expenses	4	(2,030,759)	(3,858,745)
Total expenses		(7,813,945)	(12,175,304)
Net operating surplus for the period/year		368,854	593,999

The accompanying notes form an integral part of this Statement of Profit or Loss and Other Comprehensive Income.

**NATIONAL FIRE AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE 7 MONTHS ENDED 31 JULY 2016**

	Notes	For the 7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
Retained earnings			
Balance at 1 January		17,730,088	17,136,089
Net operating surplus for the period/year		368,854	593,999
Balance at 31 July/31 December		18,098,942	17,730,088
Total equity		18,098,942	17,730,088

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

**NATIONAL FIRE AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2016**

	Notes	For the 7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
Current assets			
Cash and cash equivalents	5	6,132,117	2,301,767
Held-to-maturity investments	6	2,596,200	2,834,290
Prepayments	7	136,852	426
Trade and other receivables	8 (a)	3,105,304	2,534,741
Inventories	9	180,194	90,894
Total current assets		12,150,667	7,762,118
Non-current assets			
Property, plant and equipment	10	16,462,919	15,329,663
Intangible assets	11	20,926	18,561
Total non-current assets		16,483,845	15,348,244
Total assets		28,634,512	23,110,362
Current liabilities			
Trade and other payables	12	2,066,536	1,054,368
Unexpended funds	15	6,959	-
Deferred revenue	14	636,888	629,929
Employee benefit liability	13	14,103	84,860
Total current liabilities		2,724,486	1,769,157
Non-current liabilities			
Deferred revenue	14	7,807,019	3,568,517
Employee benefit liability	13	4,065	42,800
Total non-current liabilities		7,811,084	3,611,117
Total liabilities		10,535,570	5,380,274
Net assets		18,098,942	17,730,088
Equity			
Retained earnings		18,098,942	17,730,088
Total equity		18,098,942	17,730,088

Signed for and on behalf of the Board and in accordance with a resolution of the Board of Members.


Chairman


Director

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

**NATIONAL FIRE AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE 7 MONTHS ENDED 31 JULY 2016**

	Note	For the 7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
Operating activities			
Cash receipts in the course of operations		8,475,473	11,262,816
Cash payments in the course of operations		(6,133,726)	(10,428,963)
Net cash from operations		2,341,747	853,853
Government grant received		-	415,054
Net cash flows from operating activities		2,341,747	1,268,907
Investing activities			
Capital grant received from Government		3,669,725	2,706,473
Interest from investment		70,230	47,323
Income from investment property		16,200	12,000
Payments for held- to-maturity investments		238,090	(1,011,515)
Payments for property, plant and equipment		(2,496,529)	(7,775,467)
Payments for intangible assets		(9,113)	-
Net cash flows from/(used in) investing activities		1,488,603	(6,021,186)
Net increase/(decrease) in cash and cash equivalents		3,830,350	(4,752,279)
Cash and cash equivalents at 1 January		2,301,767	7,054,046
Cash and cash equivalents at 31 July/ 31 December	5	6,132,117	2,301,767

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

**NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE 7 MONTHS ENDED 31 JULY 2016**

1. General information

National Fire Authority (the Authority) is a fully owned Government of Fiji entity domiciled in Fiji. The financial statements were authorised for issue with a resolution of Members on 8th March 2022

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

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

1.1 Summary of significant accounting policies

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

All amounts are stated in Fijian currency and except as indicated, are rounded to the nearest dollar.

a) Basis of preparation of the Financial Statements

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

The financial statements have been prepared on a going concern basis, which contemplates the continuity of the business activities and realisation of assets and payment of liabilities in the normal course of the business.

Statement of compliance

The financial statements have been prepared in accordance with the IFRS issued by the IASB.

Going concern

The financial statements have been prepared on a going concern basis, which contemplates the continuity of the business activities and realisation of assets and payment of liabilities in the normal course of the business.

b) Foreign currencies transactions

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

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

1.1 Summary of significant accounting policies *continued*

c) Use of estimates and judgements

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

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

Note 1(d) - Property, plant and equipment impairment

Note 1(e) - Intangible assets

Note 1(f) - Trade and other receivables

Note 1(g) - Impairment of non-financial assets

Note 1(k) - Employee entitlements

d) Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition and installation of the items.

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

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following annual depreciation rates are as follows:

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

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

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

1.1 Summary of significant accounting policies *continued*

d) Property, plant and equipment *continued*

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

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

Capital work in progress principally relates to costs and expenses incurred for capital works in the nature of property, plant and equipment. Capital work in progress is stated at historical cost and is not depreciated.

e) 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 accumulated impairment losses.

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 are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify 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 profit or loss in the expense category that is consistent with the function of the intangible assets.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit or loss.

The Authority's intangible assets consists of computer software with the expected useful life of 5 years.

f) Trade and other receivables

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

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

1.1 Summary of significant accounting policies *continued*

g) Impairment of non-financial assets

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

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

h) Inventories

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

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

i) Cash and cash equivalent

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

j) Trade and other payables

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

k) Employee entitlements

(i) Wages, salaries and annual leave

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

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

1.1 Summary of significant accounting policies *continued*

k) Employee entitlements *continued*

(ii) Long service leave and gratuity benefits

The liability for long service leave and gratuity benefits is recognised in the employee entitlements measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

l) Deferred revenue

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

m) Income tax

The Authority is exempt from income tax in accordance with Regulation 3, Part 1, paragraph 2 of the of the Income Tax Act 2015.

n) Revenue recognition

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

(i) Amortisation of deferred revenue

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

(ii) Fire levy contribution

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

(iii) Water levy contributions

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

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

1.1 Summary of significant accounting policies *continued*

o) Comparatives

The financial statements are for the 7 months period ended 31 July 2016. The Authority is required to align its reporting period to that of the Government of Fiji. Therefore, the amounts presented in the financial statements are not entirely comparable.

1.2 Standards issued but not yet effective

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

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

	For the 7 months ended 31 July 2016	For the year ended 31 December 2015
	\$	\$
2. Income		
Amortisation of deferred revenue - Government grants	96,014	67,227
Amortisation of deferred revenue - hydrant grant	166,943	114,998
Fire levy contributions	5,716,560	9,917,472
Fire levy penalties	30,800	261,200
Ambulance grant	366,972	347,826
Ambulance income	45,570	-
Doubtful debts recovered	218,248	-
Private fire alarm rental, attendance and special services	143,559	243,275
Structural fire safety	373,495	943,755
Special services	228,134	4,033
Water levy contributions	248,458	253,750
Other income	548,046	615,767
	8,182,799	12,769,303
3. Personnel expenses	\$	\$
Wages and salaries	3,929,261	6,309,626
Fiji National Provident Fund contributions	442,812	732,920
Fiji National University levy	41,072	48,696
	4,413,145	7,091,242

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

	For the 7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
4. Operating and administration expenses		
Audit fees	7,728	7,826
Advertising	102,850	365,705
Bank charges	2,579	6,626
Communication	137,484	148,457
Community awareness	19,808	17,604
Electricity	64,418	86,813
Fire fighting expenses	13,957	30,983
Fire station expenses	15,037	189,774
Insurance	158,399	258,572
Motor vehicle - fuel	202,851	242,309
- insurance	31,558	76,777
- repairs	313,610	566,297
Premises rental and rates	29,719	57,555
Repairs and maintenance - others	274,281	90,333
Staff training	57,573	313,206
Travel and accommodation	28,606	94,973
Uniform	11,127	63,580
Other expenses	559,174	1,241,355
	<u>2,030,759</u>	<u>3,858,745</u>
5. Cash and cash equivalents	\$	\$
Cash at bank	6,124,339	2,296,289
Cash on hand	7,778	5,478
	<u>6,132,117</u>	<u>2,301,767</u>
6. Held-to-maturity investments	\$	\$
Term deposits	2,596,200	2,834,290
	<u>2,596,200</u>	<u>2,834,290</u>
Term deposits are placed with financial institutions in Fiji at terms of 12 months. The interest rate of these deposits range from 3.15% to 3.85%.		
7. Prepayments	\$	\$
Prepayments	136,852	426
	<u>136,852</u>	<u>426</u>

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

	For the 7 months ended 31 July 2016	For the year ended 31 December 2015
	\$	\$
8. Trade and other receivables		
a) Trade accounts receivable	2,462,998	2,121,347
Less: provision for doubtful debts	(17,512)	(136,304)
	<u>2,445,486</u>	<u>1,985,043</u>
Deposits	24,111	12,639
Value Added Tax receivable	835,750	865,382
Less: provision for doubtful debts	(312,131)	(413,557)
Staff advances	46,258	28,984
Other receivables	67,800	56,250
Less: provision for doubtful debts	(1,970)	-
Total trade and other receivables	<u><u>3,105,304</u></u>	<u><u>2,534,741</u></u>

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

	\$	\$
As at 1 January	136,304	24,560
Movement during the period/year	<u>(118,792)</u>	<u>111,744</u>
At 31 July/31 December	<u><u>17,512</u></u>	<u><u>136,304</u></u>

c) As at 31 July 2016 and 31 December 2015, the ageing analysis of the Authority's trade receivables (net of allowance for doubtful debts) is as follows:

	Total	Neither past due nor impaired	Past due but not impaired	
			63 - 92 days	> 93 days
	\$	\$	\$	\$
31 July 2016	2,445,486	1,756,599	68,470	620,417
31 December 2015	1,985,043	1,702,509	21,334	261,200
9. Inventories				
Communication			51,750	-
Consumables and spares			81,058	90,894
Fire fighting gear			<u>47,386</u>	<u>-</u>
			<u><u>180,194</u></u>	<u><u>90,894</u></u>

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS continued
FOR THE 7 MONTHS ENDED 31 JULY 2018

10. Property, plant and equipment

	Land and buildings \$	Fire engines \$	Motor vehicles \$	Radio equipment \$	Fire fighting equipment \$	Office equipment \$	Furniture & fixtures \$	Computer equipment \$	Station equipment \$	Rescue equipment \$	Other assets \$	Work in Progress \$	Total \$
Balance at 1 January 2018	5,633,170	9,235,342	668,002	766,702	2,493,763	134,078	207,662	385,464	234,657	169,667	5,540,611	3,193,665	20,622,603
Additions	165,001	369,946	-	17,287	51,450	12,794	28,838	54,418	145,935	2,874	87,781	1,616,177	2,466,529
Balance at 31 July 2018	5,798,171	9,605,288	668,002	783,989	2,545,213	146,872	236,500	439,882	380,592	172,541	5,628,392	4,812,872	23,019,132
Accumulated depreciation													
Balance at 1 January 2018	4,166,207	3,149,438	618,465	547,732	1,481,787	99,871	154,047	280,847	139,038	110,613	531,276	-	11,162,910
Depreciation charge for the period	282,256	499,732	112,782	36,854	192,338	10,656	17,366	36,776	38,434	17,121	215,787	-	1,363,293
Balance at 31 July 2018	4,447,503	3,649,180	731,247	584,586	1,674,125	107,527	171,413	317,623	177,472	127,734	747,072	-	12,526,203
Carrying amount													
As at 31 December 2015	1,457,673	6,045,854	340,447	220,670	1,012,918	27,407	53,645	154,837	99,486	61,054	2,716,338	3,185,685	16,329,603
As at 31 July 2018	1,350,618	6,005,130	227,665	201,369	971,660	29,345	66,002	130,477	208,030	36,907	2,837,320	4,812,872	16,462,919

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

	For the 7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
11. Intangible assets		
<u>Cost</u>		
At 1 January	43,731	43,731
Additions during the period/year	9,113	-
As at 31 July/ 31 December	52,844	43,731
<u>Accumulated amortisation</u>		
At 1 January	25,170	25,170
Amortisation for the period/year	6,748	-
As at 31 July/ 31 December	31,918	25,170
Net book value	20,926	18,561
12. Trade and other payables	\$	\$
Trade creditors	1,387,414	1,054,368
Accruals	679,122	-
	2,066,536	1,054,368
13. Employee benefit liability	\$	\$
Annual leave		
<u>Current</u>		
At 1 January	84,860	89,739
Movement during the period/year	(70,757)	(4,879)
At 31 July/31 December	14,103	84,860
Long service leave	\$	\$
<u>Non-current</u>		
At 1 January	42,600	150,024
Movement during the period/year	(38,535)	(107,424)
At 31 July/31 December	4,065	42,600

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

	For the 7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
14. Deferred revenue		
At 1 January	4,198,446	1,764,063
Add: grant received during the period/year	4,875,390	2,964,434
Less: government grant realised during the period/year	(96,014)	(67,227)
Less: ambulance grant realised during the period/year	(366,972)	(347,826)
Less: release of deferred revenue - hydrant grant	(166,943)	(114,998)
At 31 July/31 December	8,443,907	4,198,446
Current	636,888	629,929
Non-current	7,807,019	3,568,517
	8,443,907	4,198,446
15. Unexpended funds		
<u>Winston contributions</u>		
At 1 January	-	-
Funds received during the year	6,959	-
At 31 July/31 December	6,959	-
Funds received from donors towards Winston assistance and rehabilitation of officers affected, which were not expended.		
16. Commitments		
(a) Capital expenditure - Approved by the board and committed	4,806,274	2,799,680
(b) Operating lease commitments		
At period/year end, the Authority has outstanding commitments under an operating leases that fall due as follows:		
Not later than one year	28,919	28,919
More than 1 year but no later than 5 years	94,474	94,474
More than 5 years	1,763,306	1,792,225
	1,886,699	1,915,617
17. Contingent liabilities		
Contingent liabilities exist with respect to the following:		
Litigation	22,526	22,526

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

18. Related party information

a) Identity of related parties

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

b) Members and executive officers

The Members of the Authority in office at any time during the period were:

Member	Appointed	Resigned
Francis Kean	28 January 2016	February 2017
Peter McPherson	3 April 2017	July 2020
Ratu Aisea Waka Vosilagi	3 April 2017	
Satish Patel	3 April 2017	
Inia Naiyaga	3 April 2017	
John O'Connor	3 April 2017	

c) Key management personnel

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

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

Name	Current title
John O'Connor	Chief Executive Officer
Qionilau Moeitai	Chief Fire Officer
Mileta Seniroqa	Manager Human Resource and Corporate Affairs
Timoci Nakaruru	Acting Divisional Fire Officer - Central Eastern (Resigned 31/7/17)
Raj Durgeshwaran Pillay	Divisional Fire Officer - West/ Acting Deputy Chief Fire Officer (Retired 31/12/17)
Gopal Reddy	Divisional Fire Officer - West (Retired 31/12/17)
Scropepeli Korobiau	Divisional Fire Officer - SFS (Deceased 17/3/19)
Walsea Mateiwal	Acting Divisional Fire Officer- North

d) Key management personnel compensation

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

	For the 7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
Salaries and other	329,384	406,000

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

19. Risk management objectives and policies

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

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

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

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

Risk management structure

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

Board of Members

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

a) Market risk

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

(i) Political climate

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

(ii) Interest rate risk

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

NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE 7 MONTHS ENDED 31 JULY 2016

19. Risk management objectives and policies *continued*

b) Credit risk

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

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

	For the 7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
Cash and cash equivalent (Note 5)	6,132,117	2,301,767
Trade and other receivables (Note 8(a))	3,105,304	2,273,541
	<u>9,237,421</u>	<u>4,575,308</u>

20. Events Subsequent to balance date

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

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

21. Authority incorporation

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

Registered office

The registered office of the Authority is located at:

Argo Street
Walu Bay
P O Box 207
Suva, Fiji.

Number of employees

As at balance date, the Authority had 452 employees (2015: 419).

22. Significant event - Change in financial year

The Authority aligned its reporting date to that of the Government of Fiji and its relevant Ministries. The change in the reporting date is from 1 January - 31 December to 1 August to 31 July. The results reflect performances for the 7 months ended 31 July 2016.

NATIONAL FIRE AUTHORITY
DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION
FOR THE 7 MONTHS ENDED 31 JULY 2016

23 Prior year restatement

In the prior year, the Authority had not recorded penalties receivable for overdue fire levy contributions amounting to \$261,200. This had resulted in an understatement of revenue amounting to \$261,200 and understatement of trade receivables of the same amount. The correction has been made retrospectively.

	Initially recorded	Adjustments Increase/ Decrease	Restated 2015 Increase/ Decrease
	\$	\$	\$
Statement of profit or loss and other comprehensive income			
Revenue	12,508,103	261,200	12,769,303
Net impact	<u>12,508,103</u>	<u>261,200</u>	<u>12,769,303</u>
Statement of changes in equity			
Retained earnings	17,468,888	261,200	17,730,088
Net impact	<u>17,468,888</u>	<u>261,200</u>	<u>17,730,088</u>
Statement of financial position			
<u>Current assets</u>			
Trade and other receivables	2,273,541	261,200	2,534,741
<u>Equity</u>			
Retained earnings	17,468,888	261,200	17,730,088
Net impact	<u>(15,195,347)</u>	<u>-</u>	<u>(15,195,347)</u>

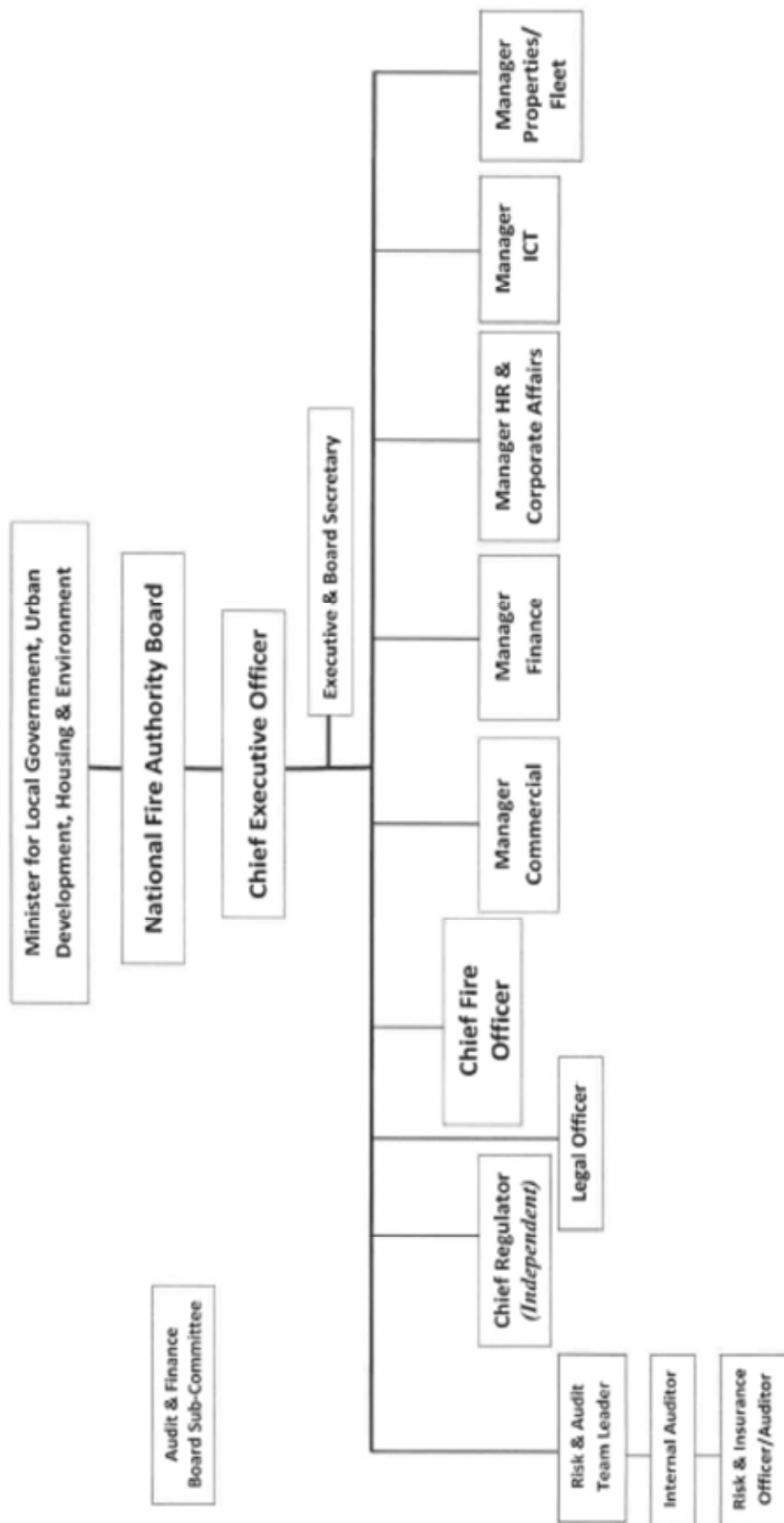
**NATIONAL FIRE AUTHORITY
DETAILED INCOME STATEMENT
FOR THE 7 MONTHS ENDED 31 JULY 2016**

	7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
Income		
Ambulance grant	366,972	347,826
Amortisation of deferred revenue - Government grant	96,014	67,227
Amortisation of deferred revenue - hydrant grant	166,943	114,998
Commission	10,629	16,083
Commercial training	169,787	447,975
Fire levy contribution	5,716,560	9,917,473
Fire levy penalties	30,800	261,200
Ambulance income	45,570	-
Discount received	47,423	-
Doubtful debts recovered	218,248	-
Miscellaneous	38,514	212,999
Private fire alarm rental, attendance & connection fees	143,559	243,275
Rental income	16,200	17,984
Special services	228,134	4,033
Structural fire safety	373,495	943,755
TPAF grant	28,582	38,652
Interest	89,565	51,736
Gain/(loss) from sale of ASE's	147,346	(175,924)
Water levy contributions	248,458	253,750
Donations	-	6,261
Total income	8,182,799	12,769,303
Operating and administrative expenses		
Audit fees	7,728	7,826
Advertising	102,850	365,705
Ambulance expense	2,981	-
Bank charges	2,579	6,626
Board expenses	-	28,219
Commercial training	12,066	-
Commission	-	(2,806)
Communication	137,484	148,457
Community awareness	19,808	17,604
Depreciation	1,370,041	1,225,317
Doubtful debts	-	525,301
Electricity	64,418	86,813
Entertainment	2,145	-
Fire fighting expenses	13,957	30,983
Fire station expenses	15,037	189,774
Fiji National Provident Fund contributions	442,812	732,920

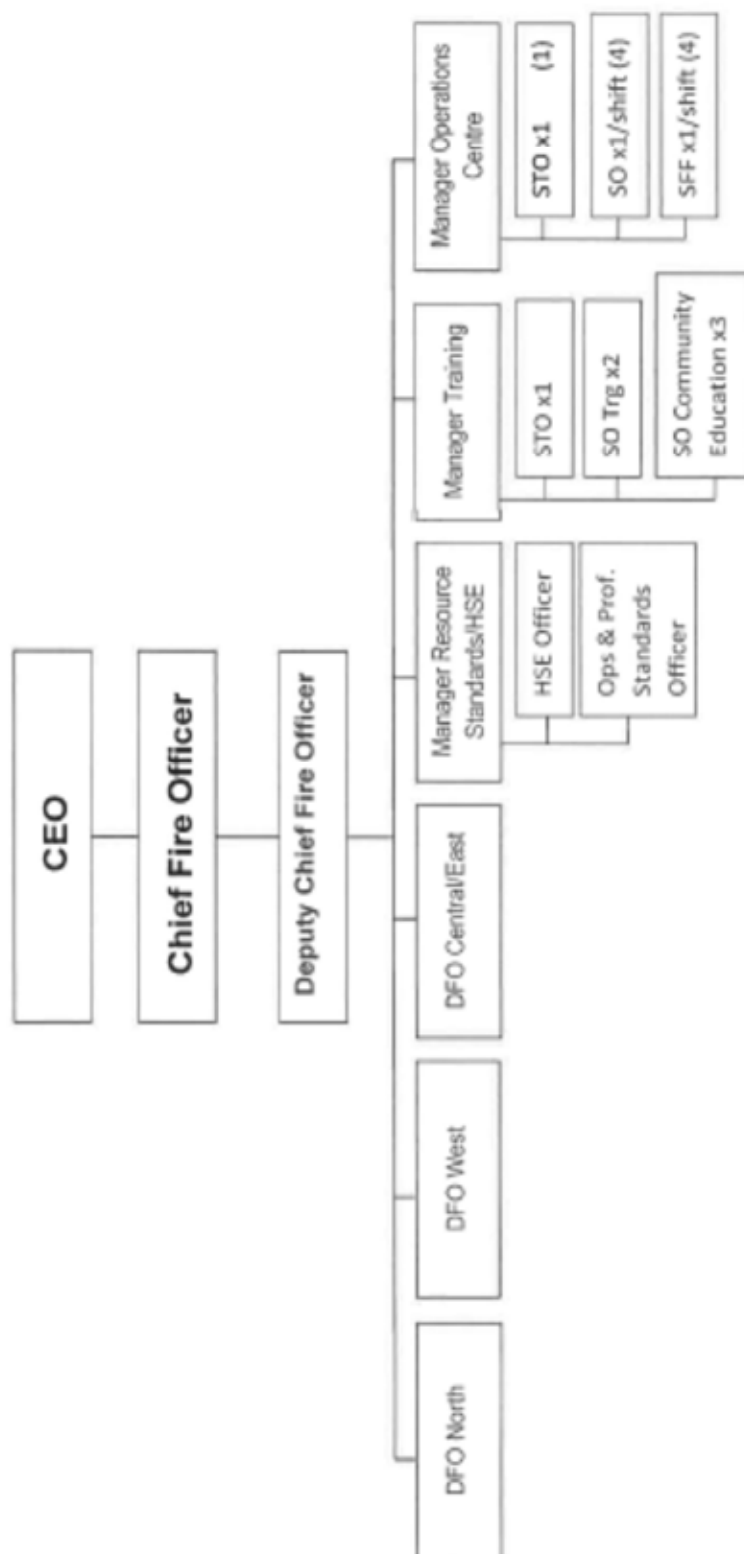
**NATIONAL FIRE AUTHORITY
DETAILED INCOME STATEMENT
FOR THE 7 MONTHS ENDED 31 JULY 2016**

	7 months ended 31 July 2016 \$	For the year ended 31 December 2015 \$
Insurance	158,399	258,572
Legal expenses	-	51,579
Meeting expenses	-	3,194
Miscellaneous expenses	30,643	14,684
Motor vehicle - fuel	202,851	242,309
- insurance	31,558	76,777
- repairs	313,610	566,297
Natural disaster	6,400	(42)
Office expenses	47,781	10,697
Postage and freight	2,031	(4,280)
Premises rental and rates	29,719	57,555
Printing and stationery	48,028	97,155
Professional fees	54,478	(11,548)
Repairs and maintenance - others	274,281	90,333
Repeater rental	-	8,217
Salaries and wages	3,929,261	6,309,626
Staff amenities	1,205	3,810
Staff training and recruitment expense	57,573	313,206
Subscriptions and donations	-	9,525
Subsistence allowances	46,599	113,574
Department transportation	3,439	-
Travel and accommodation	28,606	94,973
Fiji National University levy	41,072	48,696
Uniform	11,127	63,580
Volunteer brigade	272,628	384,002
Water	20,891	10,074
Withholding tax	7,861	-
Total operating and administration expenses	7,813,945	12,175,304
Net surplus for the year	368,854	593,999

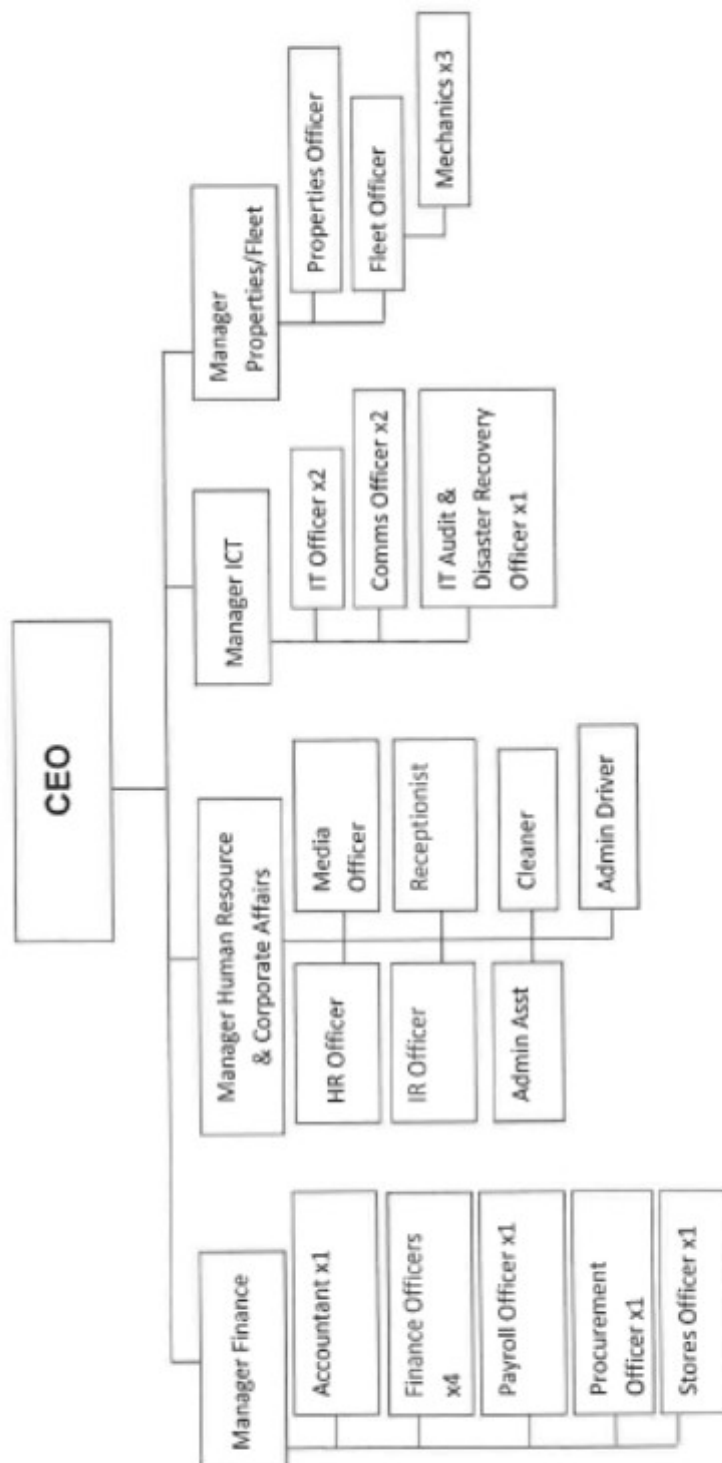
NATIONAL FIRE AUTHORITY ORGANIZATION STRUCTURE



NATIONAL FIRE AUTHORITY ORGANIZATIONAL STRUCTURE - OPERATIONS



NATIONAL FIRE AUTHORITY ORGANIZATIONAL STRUCTURE - CORPORATE SERVICES







National Fire Authority
Argo Street, Walu Bay, PO Box 207, Suva, Fiji