



City of Suva

SUVA CITY COUNCIL

ANNUAL REPORT 2016



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. — 138/23



City of Suva

9th November, 2023.

The Permanent Secretary
Ministry for Local Government
Suva.

Dear Madam,

RE: ANNUAL REPORT 2016

In accordance with section 19 of the Local Government Act (1972) I have much pleasure in presenting, on behalf of the Suva City Council, the Annual Report and Audited Accounts for the year 2016.

Thank you.

Yours faithfully,

Azam Khan
Chief Executive Officer (acting)

**2016 ANNUAL REPORT
AND
FINANCIAL STATEMENT**

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INTRODUCTION

A. ANNUAL REPORT

This Annual Report presents a summary of –

- The work we performed during the year.
- The standard of services we provided.
- The contribution our work made to Suva City.
- Our financial audited statement for the year 2016.

By statute, the Annual Report and Audited Financial Statements are produced to inform the stakeholders how and where money was spent.

B. PRINCIPAL OFFICERS OF THE COUNCIL

– EXECUTIVE MANAGEMENT TEAM

1. Mr. Chandra Kant Umaria, Special Administrator (01/01/16 – 31/12/16)
2. Mr. Bijay Chand, Acting Chief Executive Officer (01/01/16 – 31/12/16)
3. Mr. Asaeli Tokalau, Director Administration & Operations (20/08/12 – 31/12/16)
4. Mr. Vulisere Tukana, Director Engineering Services (08/01/13 – 31/12/16)
5. Mr. Kavin Rathod, Director Finance (22/12/2014 – 31/12/16)
6. Mr. Naresh Narayan, Acting Director Health Services (01/03/13 – 31/12/16)
7. Mr. Surend Prasad, Acting City Planner (10/02/2010 – 31/12/16)
8. Mr. Zulfikar Sahukhan, City Lawyer (28/06/2010 – 31/12/16)

C. DIGNITARIES WHO PAID COURTESY CALL TO THE SPECIAL ADMINISTRATOR

Dignitaries who called on the Council and signed the Visitors Book during the year were: -

20/06/16	Guangdong Province
26/07/16	Business Investors (2) from City of Shaoxing, the People's Republic of China
17/08/16	<u>HMAS Canberra</u> Captain Chris Smith Captain Ben Sunrer Lt Col. Michael Bassangthwogel

02/09/16	Ms. Lorna Eden, Ministry of Local Government
15/09/16	<u>French Naval Ship (FNS) Verndemiaire</u> Captain of French Naval Ship - CDR Phillipe Guyon
14/10/16	<u>Australian Defence Force Ship – HMAS Huon & HMAS Diamantina</u> LCDR Jason Mullen LCDR Mark Nortucote Lt Col. Lachlan Robertson
18/10/16	East Timor Study Tour Group (8)
26/10/16	Commanding Officer of the Indian Naval Ship - Sumitra

D. MEETINGS OF THE COUNCIL

Meetings of the Council including Standing Committees during the year were held from January 2016 till December 2016 as follows: -

Council Meetings

-	Ordinary Meetings	..	..	..	..	..	..	12
-	Emergency Meetings	..	..	..	..	..	..	7

Committee Meetings

-	Traffic & Public Transport	..	..	..	..	..	..	12
-	Infrastructure & Works	..	..	..	..	..	..	12
-	Town Planning, Subdivision of Lands & Squatter Resettlement	..	..	..	..	..	..	12
-	Health	..	..	..	..	..	..	12
-	Civic Amenities, Properties, Sports & Tourism Promotion	..	..	..	..	..	..	12
-	Market	..	..	..	..	..	..	12
-	Human Resources & Industrial Relations	..	..	..	..	..	..	12
-	Finance	..	..	..	..	..	..	12
-	Audit	..	..	..	..	..	..	12
-	Tenders	..	..	..	..	..	..	8

E. COUNCIL GOVERNANCE

Suva City Council is a proclaimed City (7th October, 1953) under the Local Government Act (1972). The Council is a statutory authority and the administration act is the Local Government Act (1972). As a Local Government, the Council has been delegated authority through associated Acts to support Council's service delivery.

The Council member structure is as spelt under the Local Government Act (1972). The type of composition of Council members has been amended in 2009 allowing the appointment of Special Administrators.

The officers and servants of the Council are appointed under section 35 of the Local Government Act (1972). The officers and servants report to the Council. The relevant section makes it mandatory for a Council to always have on board a fit and proper Town Clerk or Chief Executive Officer, Building Surveyor and Health Inspector. All staff appointments are made by the Council. The Higher Salaries Act requires the Council to have the salary and benefits of the Town Clerk/Chief Executive Officer concurred upon by the Honourable Prime Minister.

Annual Budget consideration and approval has been vested to the City Council. Annual Report and Annual Financial Statements are to be tabled before the Parliament during the preceding year. Suva City Council had to re-adjust and upgrade Annual Accounts from 2012 onwards to full international financial reporting standards. Work commenced in this area from financial year 2015. The Council was able to place before the Parliament the 2005 to 2015 Annual Reports during the year 2021. The next three sets of Annual Reports to be submitted to the Parliament during 2023 are for the years 2016 to 2018.

MUNICIPAL SERVICES**ENGINEERING SERVICES DEPARTMENT**

Key activities of the Engineering Department during the year 2016 were:

i. Works Depot

- Construction and maintenance of roads, footpaths, bridges, Council buildings, drainage system, bus shelters, streetlights, street furniture, parks and garden.
- Implementation of Councils capital development projects.

ii. Town Planning Section

- Approval of land sub division, building and other development application under the ambit of the Town Planning Act and Subdivision of Lands Act.
- Review of town planning scheme and coordinating major projects within the city.
- Land acquisition for future development for the city.

iii. Structural and Building Section

- Process application and monitoring of building/development progress within the city.
- Design of Council's development projects.
- Attending to ratepayer's complaints and queries on building and development.

iv. Engineering and Design Section

- Survey, investigation and design of Council's infrastructure.
- Monitoring of sub divisional works within the city.
- Attending to ratepayer's complaints and queries on infrastructure.
- The Engineering Departments main objective is to maintain the services to the ratepayers in respect of well maintain infrastructure, while at the same time carry out capital Developments to improve the City's image.

MAJOR ACHIEVEMENTS

The following works were carried out during the 2016 financial year:

i. Drainage Improvement Works

- (i) Spring Street drainage upgrade works were carried out.
- (ii) 125-129 Lakeba Street (2015 Spill over) drainage works were completed.

ii. Road, Lanes and Footpath Improvement Works

- (i) Kaukimoce Street footpath maintenance was completed.
- (ii) Vuya Road footpath repairs was completed.

iii. Capital Works, Fencing, Retaining Wall, Beautification and Other Improvements Works

- (i) Sukhu Park Public Convenience upgrade works were commenced.
- (ii) Fiji Visitors Bureau Area lights resurface concrete area completed.
- (iii) Repair and painting of the entire roof with guttering-library roof completed.
- (iv) Painting and redesigning of stores section at depot completed.
- (v) Relocation of garage office completed.
- (vi) Sukuna Park lights Improvements completed.
- (vii) Raiwaqa Mini Market relocation shower works completed.
- (viii) Jay Hanuman Road drainage repair (Flooding) completed.
- (ix) Samabula Depot repairs completed.
- (x) Cyclone Winston clean up.
- (xi) Bus shelter repairs for Rt Mara Road, Milverton Road and Civic Centre completed.
- (xii) Repairs to market food kiosk- Valenikana and Huangai Kai Section completed.
- (xiii) Komo Park slab replacement and pine bollards completed.

- (xiv) Roof of auditorium repairs completed.
- (xv) Ashiyana restroom /Anita takeaways completed.
- (xvi) Usher Street Roof Replacement completed.
- (xvii) Cleaning in front of temples carried out before Diwali.
- (xviii) Concrete generator base at Suva Market completed.
- (xix) Suva Market tarpaulins installation completed.
- (xx) MPI Car Park levelling completed.
- (xxi) My Suva Picnic Park restroom completed.
- (xxii) Olympic Pool minor repairs carried out.
- (xxiii) Albert Park upgrade completed.

iv. Tender – Documentation, Evaluation, Awarding and Supervision

The following tenders were called during the year:

- (i) Tender 1/02-16 - supply of plants and vehicles –
 - a. 1 x twin cab - 4 x 2
 - b. 1 x 2-ton truck
 - c. 1 x 3ton truck
 - d. 1 x 7-ton tip truck
 - e. 1 x garbage compactor truck
 - f. 1 x cherry picker
 - g. Re-tender 2/02-16 supply of new tyres
- (ii) EOI PM- Feasibility study Central St Car Park.
- (iii) Tender 3/03-16 - Civic Tower air conditioning upgrade works.
- (iv) Re-Tender - 4/03-16 - sale of used vehicles and plants.
- (v) Supply of vehicles and plants.
- (vi) 1 x skid steer loader.
- (vii) 3 x cars.
- (viii) Supply of New Tyres (re-advertised)
- (ix) Tender internal Refurbishment SCC Admin Building
- (x) Contract Removal Supply Installation of Carpets Civic tower level 5.
- (i) Tender Civil Turf Contractors Albert Park Re-Development (Turf Maintenance Supervisor).
- (ii) Review of IT Services.
- (iii) EOI Albert Park retail space (5).
- (iv) Re-Tender for three second hand cars.

- (v) Re-tender used vehicles and plants.
- (vi) Tender for supply of excavator parts.
- (vii) Tender Albert Park re-development space 30m2x2, 70m2x2, 80m2x1.
- (viii) Annual tender (AT) New and Retread Tyres.
- (ix) AT Heavy Duty water proof rain suits.
- (x) AT Leather hand gloves short and long.
- (xi) AT Supply of cleaning materials.
- (xii) AT Supply of Safety Footwear and Gumboots.
- (xiii) Supply of overall dustcoats trousers (short/long) and shirts (uniforms).
- (xiv) Re-Tender Printing and Posting of rates Demand Notice, Business License Notice and Garbage Disposal Fees, demand Notice.
- (xv) EOI Project Manager- for the Development Feasibility of the Existing Central Street Carpark Site, Suva.
- (xvi) Expression of interest for consultants – Civic Centre redevelopments.
- (xvii) EOI-Albert Park re-development project- retail space.

v. General

The department also:

- Attended to complaints received from ratepayers and other stakeholders on matters relating to:
 - Drainage issues.
 - Road, streetlights and footpath defects.
 - Other general complaints.
- Attend to routine correspondences.
- Attend to routine assessment of building, subdivision and cadastral survey plans.
- Provide detailed reports, drawings and cost estimates for the above mentioned.
- Provide detailed drawings and cost estimates for the SCC capital projects.

2016 TOWN PLANNING SECTION

The section manages approval of Land Subdivision, Building and other development applications under the ambit of the Town Planning Act. It also looks after implementation and Review of Town Planning Scheme and coordination of major projects within the city, land acquisition for future development of the city.

Application for Development permission dealt with by the Council are shown in the table below: -

Owner/Applicant	Description & Location	Proposal	Decision
Dr. Zeennaf Khan, Dr. Netani Koroi & Rosa Tavuyara	LOT 3, DP 1047, CT 6503, 254 Waimanu Road.	Proposed Doctors Surgery and Pharmacy and Dental Surgery	Approved
Kip McGrath Initiatives	Lot 3, Sec 6, CL 2050, 21 Vuga Street, Suva.	Proposed Tutorial / Learning Centre	Approved
Integrated Financials Ltd (PSC)	S 409, 14 Ileveti Street, Off Richards Rd, Suva.	Proposed Tax Agent & Finance Consultant Office	Approved
Diming Wang	CT 8818, DP 2090, Lot 12, Princes Road, Suva.	Proposed Multi Unit Residential Apartment	Approved
Misireini Raisuqe	Lot 15, SO 5492, HA Sub Lease 713503, Waqatabu Rd, Vatuwaqa, Suva.	Proposed Dairy Shop	Approved
Trustee for the Colony of the Church of England	CT 2449, CT 2450, CT 2451, CT 4064 CT 4063, Desvouex Rd, Suva	Proposed Building for student Hostel & Office	Approved
Dewan Holdings Ltd	Lot 3 & 4, S 938, CL 2332, Foster Rd, Suva.	Proposed Cafeteria	Approved
Mishras Investment Limited for Prena Preetika Lawyers	LOT 5, DP 2527, CT 10598, Mead Road, Suva.	Proposed Lawyers Office	Approved
Public Rental Board for China Railway First Group (FIJ) Co. Ltd. Welfare Department	Lot 4, DP 3482, Grantham Rd, Suva	Proposed Office, Industrial Storage and Camp Site	Approved
Fiji Sports Council For Mamta Mishra T/A Olive Shack	Lot 1, CL 6219, Q.E Drive, Muanikau, Suva.	Proposed Canteen	Approval
Mohammed Intiaz	LOT 3, DP 2527, CT 10596, 53 Mead Rd, Suva	Proposed Graphic Design and Signage Business	Approval
Siyaahi Creative Arts	CT 18234, DP 4498 LOT 8, 20 Shri Raman Place, Tamavua Suva.	Proposed Graphic Design and Creative Arts Consultant Office	Approval

Owner/Applicant	Description & Location	Proposal	Decision
E Tech Engineering	Lot 41, DP 3457, CT 13296, 92 Bureta Street, Suva.	Proposed Drafting Office	Approved
Greenhouse studio	Lot 1, DP 1896, CT 7910, Princess Rd, Tamavua, Suva.	Proposed Graphic Design and Consultant Office	Approved
Late Jai Narayan	LOT 23, Section 32, CL 1698, 31 Nayau St, Samabula, Suva.	Proposed Renewal of Taxi Base.	Approved
Jerome Kanimea	LOT 25, NL 18903, SO 473, Tabua Place, Cunningham Rd, Suva	Proposed Dairy Shop	Approved
Rajesh Chand and Shivandhna Rani	CT 11473, Fletcher Rd, Suva.	Proposed Residential Building	Approved
Manu Korovulavula	CL 3753, S 1044 Lot 1, Whippy Street, Suva.	Proposed Business Consultant Office	Approved
Julian R Moti Barrister at Law	LOT 2, DP 1679, CT 7539, McGregor Road, Suva.	Barrister At Law's Lawyers Office	Approved
Bula International Limited	Lot 2, DP 3178, CT 12568, 46 Rewa St, Suva	Propose Engineering Design Office	Approved
Reena Bibi	CT 8378, DP 1984 LOT 4, 4 Suva Street, Suva	Propose Grocery Shop	Approved
Maloni Daurewa & Ulamila Rarasea Bale	L 109770, Lot 04, DP 2710, Lomanikoro Lane, Grantham Road, Suva.	Proposed Draughting Office.	Approved
Reginald and Angeela Jokhan	Lot 6, DP 3608, CT 14159, 15 Mariko Street, Suva.	Proposed Mushroom Nursery	Approved
Fabiano Lotawa & Kasalia Lotawa	12, DP 5254, H/A SUBLEASE NO. 349515, Bouganville Road, Suva.	Proposed Extension to Existing Residential Building	Approved
China Railway First Group (Fiji) Co Limited	CT 12040, DP 3107, LOT 9, 16 Crompton Place, Suva	Proposed Engineering Design and Administration office	Approved

Owner/Applicant	Description & Location	Proposal	Decision
University of the South Pacific.	LOT 3&4 DP 938, CT 2332 Forster Rd, Walu Bay, Suva.	Workforce Development Training Room for USP students	Approved
Shailesh Sharma - V.T Solutions	Lot 20, DP 2180, CT 9259 Corner of Namena & Grantham Rd, Suva.	Proposed Conversion of Existing Residence for IT Company Administration Office.	Approved
JB Realtors	Lot 40, Section 21, CL 1572 Fulaga Street, Suva	Real Estate Office	Approved
Raghwan Construction Company Limited for Milvik Pte (Fiji) Limited	CT 4601, Lot 1, 340 Waimanu Rd, Suva.	Proposed Insurance Call Centre	Approved
Dr. Guna Seelan Gounder & Savita Gounder T/A Gounders Medical Clinic	CT 30177, DP 7760, LOT 07, 73 Sawau Rd, Tamavua, Suva.	Medical Clinic	Approved
Ms. Inise Rabukawaqa T/A I.R. Secretarial Services	LOT 32, CT 9537, DP 2208, 31 Ragg Avenue, Tamavua.	Proposed Business Consultant Office	Approved
Wilter (Holdings) Limited for Paul Collins T/A Collins Technology Consulting	LOT 96, CL 3302, 252 Ratu Sukuna Road, Suva.	Propose Computer Consultancy and Computer Facilities Management Office	Approved
Mohammed Rahim T/A Sweet Angle Taxis Limited	Lot 1, DP 6556, Corner of Grantham Road & Raj Moti Lal Place	Renewal of Taxi Bases	Approved
Dewan Holdings Limited	Lot 6 DP 1220 CT 6642, Gladstone Rd, Suva.	Proposed five (5) storey Professional Office (Commercial Development)	Approved
Melissa Kutty Margaret King T/A Coyote Design Studio	Lot 10, DP 3971, CT 22474, 40 Volavola Rd. Tamavua, Suva.	Propose Graphic Design Studio.	Approved
Petaia Colati	NL 20172 R 2072 Lot 44, 15 Church Street, Suva	Proposed Quantity Surveyors Office	Approved
Aziz Mohammed for Tenghui Travel Company	LOT 73, DP 3751, CT 14265 Gaji Road, Suva.	Proposed Investment and Immigration Consultancy Office	Approved

Owner/Applicant	Description & Location	Proposal	Decision
Jerry's Day Care	Lot 3 – 5, S 603A, CL 19425, Ratu Mara Rd, Suva.	Proposed Day Care Centre.	Approved
Michael Low T/A Yellow Tripod Limited, Pro Survis and Development Consultant Limited Office and Classic Works Property Management and Maintenance Office	LOT 14, CT 19038, DP 3895, 35 Mukta Ben Place, Samabula, Suva.	Proposed Administrative Office for Yellow Tripod Limited, Pro Survis and Development Consultant Limited Office and Classic Works Property Management and Maintenance Office.	Approved
Trustee of the Union Club	Lot 2, DP 1481, CT 7178, 2 Williamson Rd, Suva.	Proposed Restaurant	Approved
Janita Pahalab and Amanda Allison Sarah Amjadali for Pacific Solution Pte Ltd	Lot 29, DP 4310, CT 18543, Shiri Raman Place, Tamavua, Suva.	Proposed Administrative Office for Climate & Oceanographic Science Consultant Office.	Approved
David ling and skin Pro	Lot 1 & 2, DP 3074, CT 12012, Gladstone Rd, Suva.	Proposed skin Care Consultancy	Approved
Weidong Li for Billy Chen T/A Chinese Trade Shipping Agency Limited	CT 11966, Lot 2 DP 3078, 11 – 21 Holland St.	Proposed Administration Office for Chinese Trade Shipping Agency Limited	Approved
Lemeki Rawasa And Makereta Rawasa	LOT 23, NL 21343, SO 1668, Naigulevu Crescent, Cunningham Rd, Suva.	Proposed Dairy Shop	Approved
Xiaoming Zhang for Amrish Krishnan T/A The Kidney Hub	CT 10275 DP 2280, LOT 11, 148 Rewa St, Suva.	Proposed Medical Clinic	Approved
Albert Ivan Williams & Ateca. D. Williams for Andrei Vdovin T/A Happy Computer	LOT 1& 2, CT 6661, DP 1250, 195-197 Princess Rd, Tamavua, Suva.	Proposed Software Development, Computer Repair & Translation Office.	Approved
Unise Civocivoua Cawaru & Osea Naitura Cawaru for Chand Toviel Building & Kitchen Solution	LOT 12, CT 10004, DP 2364, 113 Nailuva Rd, Suva.	Construction Administration Office	Approved

Owner/Applicant	Description & Location	Proposal	Decision
Xiao Lui	Lot 43, NL 13570, 29 Muaicolo Rd, Tamavua, Suva.	Proposed General Consultant Administration Office	Approved
Peter Rankin T/A Architects Asia Pacific Incorporation Design	Lot 1, SO 3290, CL 12813, 153 Ratu Sukuna RD, Suva.	Proposed Regularization of Architectural/Drafting Office	Approved
Mings Ltd for NemTalei Investment T/A InTune Music Performance Academy	Lot 1 DP 3178 CT 12567, Rewa Street, Muanikau Road.	Proposed Music Academy	Approved
Ben Patricks Hair & Make-Up	CT 21453, Karsanji Street, Suva.	Proposed Hair Salon	Approved
Jokhan Realtors	Lot 5 & 12, DP 3350, CT 18267, 106 Brown Street, Suva.	Proposed Real Estate Office.	Approved
Public Service Commission for Pacific Hai and Corporation Limited.	S 87, LOTS 1-3 & 11-13 Forster Rd, Tamavua, Suva	Propose Conversion of The Existing Old Government Supplies Building to Supermarket with Liquor Shop	Approved
Mr. Melvyn Patrick Levrel T/A 3solutions Prospect	LOT 23, CT 9674, DP 2344, 28 Gomati Street, Tamavua, Suva	Business Agent and General Consultant Office specializing in Study, Management, Exploitation of Natural Resources, Geo Resources and Environment of Geo Hazards	Approved
Mohammed Hanif for MS. Josephine Prasad T/A Kiddie Academy.	LOT 7, CT 11042, DP 2412, 85 Kaunitoni Street, Fletcher Rd, Suva	Pre School/Day Care Centre & Kindergarten Academy Centre	Approved
The Pacific Properties Limited for Chan Law and Radio Light	LOT 1, DP 9044, CT 35443 Tower St, Suva.	Proposed Conversion of Existing Residential Building into Radio Station and Lawyers Office	Approved
Itaukei Trust Fund Board and Methodist Church of Fiji	CT's 6857, 6858, 1684, 4977 Corner of Stewart and St Fort Street, Suva.	Proposed Ten (10) Storey Mix Use Commercial Building	Approved

Owner/Applicant	Description & Location	Proposal	Decision
Satendra Raju & Parma Wati	Lot -31, S255A, CL 18952, Rewa Street, Suva.	Proposed Commercial Building	Approved
Tavana V. Vaurasi T/A Agrotech Pacific	Lot 5, S 859, CL 1870, Dawa Street, Suva.	Proposed Administration Office for Farming and Agriculture Consultancy Office	Approved
Ind Kumari Narayan for Vito Mitchell Qaqa T/A Fun in The Pacific Tours	LOT 23, SECTION 32, CL 1698, 31 Nayau St, Samabula, Suva.	Rental Car Office and five (5) Rental Car Space	Refused
Lewis Witcombe	LOT 18 DP 1641 CT 7461 Maafu Street Suva.	Administration Office for Regional Programme Coordinator (Rpc) and the Energy Programme Coordinator	Approved
PSC for CMS Holdings Pte Limited	S 87, LOTS 1-3 & 11-13 Forster Rd, Walu Bay, Suva	Regularization Of Part of The Existing Old Govt. Supplies Building to Commercial Office	Approved
Bhagwan Patel for Mr. Andy Eames T/A Handy Training	LOT 2, CT 14386, DP 3664, 35 Knolly St, Suva.	Proposed First Aid Consultant, Aquatic Rescue Training & Lifeguard Training Office	Approved

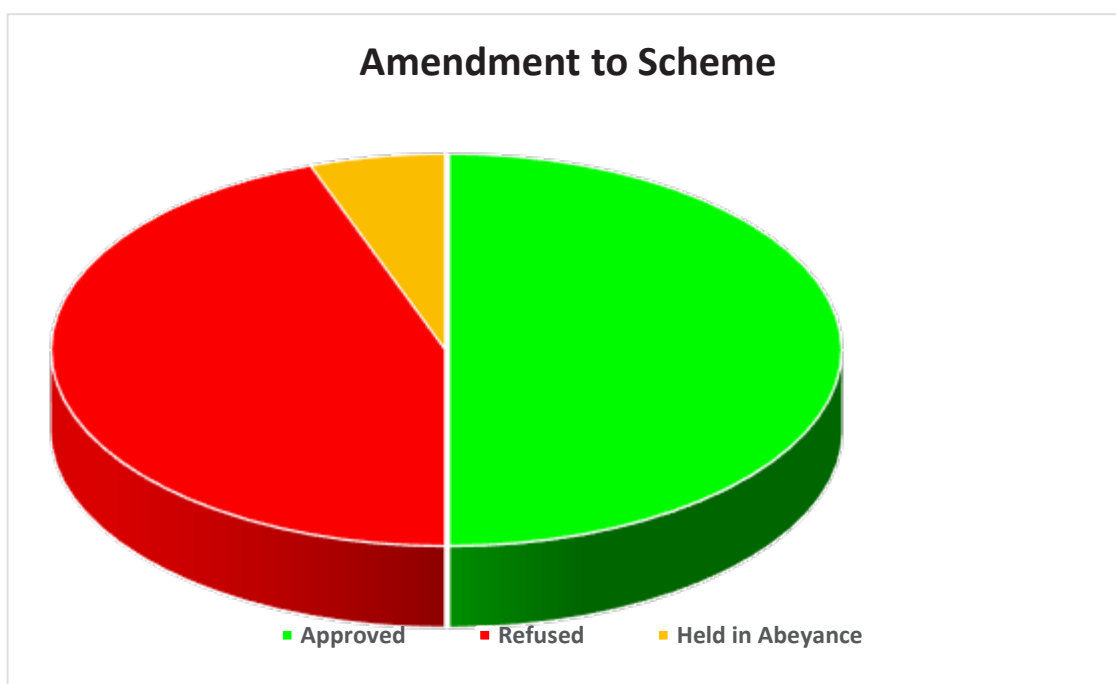
Subdivision Approvals

Council considered two (2) subdivision in the year 2016. All other subdivision applications which had areas less than 5 acres were dealt with administratively in accordance with Council's delegation authority given to the Town Clerk/Chief Executive Officer.

Applicant	Description	Current Zones	Proposal	Decision
Feisty Limited	State Foreshore Land at Nasese Suva Off Storck Street.	Residential B	Residential	Under Process
Golden Century Group Limited	State Foreshore Land at Raiwai, Suva.	State Tiri Land	Special Use Business Park /Town House	Under Process

Amendment to the Scheme

Applicant	Description	Zone	Status
Gokal and Company	Lot 4, DP 509, CT 5853, Charles Street, Suva.	Residential B to Commercial C	Approved
John Chung	Lot 4, CT 23698, DP 2363, 9 Toganivalu Street, Suva.	Residential B To Commercial B	Refused
Fariza Holdings	Lot 3, DP 2125, CT 37288, Grantham Rd, Suva	Residential B to Commercial B	Held in abeyance
Bula International Limited	Lot 2, DP 3178, CT 12568, 46 Rewa Street, Suva.	Residential B to Commercial B	Approved
Finance Pacific Tower Ltd	CT 6713, Bau Street, Suva.	Residential B To Commercial B	Refused
D. Gokal and Company	Rezoning Of Lots 1 & 2, DP 509 CT 5850 & 5851, Corner of Augustus and Charles Street	Commercial C to Commercial B	Approved
R D Patel and Company Limited	CT 6197, 108 Raojibhai Patel Street, Suva.	Proposed Rezoning of CT 33071, 5 Holland Street, Suva from Special Use 'Warehouse/ Residential' to Commercial 'B'	Approved
Charan Katonivere Holdings Limited	Lot 4, CL 1713Vuna Rd, Suva.	Civic Carpark to Commercial B	Refused
Yogesh Kellapan	CL 1830, Vuna Rd, Suva.	Residential B To Commercial B	Refused
Freedom Enterprises Ltd	CT 22114 Knolly Street, Suva.	Residential B To Commercial D	Approved
Trustees For Republic of Fiji of The Methodist Church in Fiji.	Lot 4&5, SO 1672, NL 21867 & NL 23198, Rokosawa Rd, Cunningham Rd, Suva.	Residential 'B' To Civic (Community Development).	Approved
Ravin Bhai Patel.	LOT 5 CT 4324, 31 Pender Street, Suva	Residential 'B' To Commercial 'D'	Approved
Director of Lands	Part of Lot 13-16, S. 856, Section 38, Mead Road, Nabua, Suva.	Residential 'C' to Residential 'D'	Approved
Global Development Ltd	Lot 11, S 856, CL 16940, Pikeu Street, Suva.	Residential B to Civic (Community Development). Multi-Purpose Hall	Refused
Niranjan Autoport Limited.	CT 17886 DP 2170 Lot 25, Namena /Grantham Road, Suva	Residential B to Commercial B	Refused
Roshan Kaur Singh	Lot 5, CT 11763, 6 Dhiraji Street. Suva	Residential B to Commercial B	Approved
Rups Investment Ltd	CT 7592, Ratu Mara Rd, Suva	Residential D to Residential B	Refused
Satendra Raju & Parma Wati	Lot -31, S255A, CL 18952, Rewa Street, Suva.	Residential B to Commercial B	Refused



General Items

Owner/Applicant	Description & Location	Issues	Remarks
FRA for China Railway 14 th Construction Bureau Co. Ltd	Relaxation of Use of Councils Open Space Reserve for FRA workshop and campsite at lot 1, SO 4044, CL 14010, Taramati Street, Karsanji Bhindi Park.	Relaxation of certain Requirements of the Suva Town Planning Scheme General Provisions	Application for Temporary Approval to be approved by Council and Council to obtain DTCP/Director of Lands consent
Suva City Council	CL 5424, Lot 2, DP 4547 and Lot 42, DP 3660 (Raiwaqa Market/Car Park Site) Falvey Rd, Raiwaqa, Suva.	Relaxation of Use of Councils Open Space Reserve for SCC Mini Market at Falvey Rd, Raiwaqa, Suva.	Mini Market to be approved and application to be forwarded to DTCP for final decision.
Suva City Council for Ecological Farm (Fiji) Limited	CL 5424, Lot 2, DP 4547 and Lot 42, DP 3660 (Raiwaqa Market/Car Park Site) Falvey Rd, Raiwaqa.	Propose Addition of Cold Storage Building.	Refused on the proposal and Council to terminate the Agreement with Ecological Farm (Fiji) Limited and Council to re-advertise the Expression of Interest for the Redevelopment of Raiwaqa Market.
Suva City Council	Open Space Reserve at Salato Rd, Namadi, Suva.	Propose Taxi Booth	Taxi Booth to be constructed

BUILDING SECTION**A. Building Developments:**

A total of 655 building applications were received in 2016 by the Suva City Council with the total estimated value of works of **\$98,163,913.89** compared to a value of **\$166,840,111.71** for the same period in 2015. These development applications range from renovation and refurbishment to construction of new apartment buildings, warehouses and commercial projects

In addition, 413 Building Permits were issued in 2016 for construction, with a total value of \$88,063,497.73 compared to 432 Building Permits issued with a total value of \$51,079,147.20 in 2015. It should be noted that some of the building permits issued were from applications received in the previous years and processing of applications has been dependent on the applicant in attending to comments, if any, on their application for compliance with the relevant Acts and National code.

Tabulated herein, in Table 1 and 2, are the major developments and redevelopment applications respectively, with the estimated value of works in excess of \$100,000 received and those that were approved during the year 2016.

TABLE 1: BUILDING APPLICATION RECEIVED DURING 2016 VALUE IN EXCESS OF \$100,000.00

Date Lodged	Owner	Description of Bldg. / Development Work	Street/ Rd	Est. Value (\$)	Bldg. Fee Rec. (\$)	File No.
Jan. 2016	Ravindra Lal	Proposed Hostel	Edinburgh	\$450,000.00	\$17.60	9/186
	The Trustees of The Methodist	New Development	Butt	\$800,000.00	\$1,804.00	9/50
	Suva Private Hospital	Fencing	Amy	\$100,000.00	\$264.00	9/1737
	Chan Ming	Addition	Varani	\$361,743.30	\$839.81	44/1270
	Multiplex Investment	New Building	Q.E. Drive	\$199,430.00	\$482.74	44/2418
	FNU	Proposed Tutorial Building	Q.E. Drive	\$308,750.00	\$723.24	44/1674
Feb. 2016	Avola House	Extension	73 High	\$113,400.00	\$317.68	9/1869
	FDB	Exterior Fitout	Victoria	\$450,000.00	\$1,144.00	9/6
	Henry Hing	Residential Apartment	Mariko	\$602,000.00	\$1,368.70	9/2243
	Primetime Properties Ltd	Renovation	Victoria	\$100,000.00	\$303.60	9/1117
	Mohammed Rahim	Proposed Residential	Raj Moti Lal	\$282,250.00	\$17.60	44/2013
	Ms. Keshvan	Extension	Mcfarlane	\$162,116.00	\$400.65	44/602

Date Lodged	Owner	Description of Bldg. / Development Work	Street/ Rd	Est. Value (\$)	Bldg. Fee Rec. (\$)	File No.
	Dalmax Investment	Proposed Rental	Rt Mara	2,500,000.00	\$4,207.16	48/
	Amit Narayan	New Residence	Paul Sloan	\$410,310.00	\$1,024.88	48/3584
	Matasiga Vasuturaga	Extension	Bounganville	\$448,000	\$220.99	48/243
Mar. 2016	Crystal Properties	Proposed Apartment	Huon	\$650,000.00	\$1,226.05	9/1567
	Ajay Singh	Proposed Apartment	Amy	\$2,134,890.00	\$4,740.77	9/1769
	R.C. Manubhai	Proposed Hostel & Flats	Laucala Bay	\$650,000.00	\$1,473.98	44/602
	Marco Polo Hldgs	Extension	Grantham	\$2,000,000.00	\$4,404.00	44/2143
	FPSA	Extension	Grantham	1,089,898.75	\$2,441.77	44/2231
	Prakash Chandra	Proposed Residence	Kumi	\$300,000.00	\$704.00	44/2421
	Rajeshwar Prasad	Proposed Residence	Cheng	\$366,604.30	\$850.52	44/2422
	Victor Raman	Proposed Apartment	Paul Sloan	\$522,000.00	\$1,192.40	48/3573
	Trade Air Engineering Ltd	Proposed Ware House	Mavoa	\$669,074.70	\$1,515.95	48/3587
	Nirmal Singh	Renovation	Irvine	\$140,000	\$352.00	48/1612
	Ravinesh Chand	Extension	Mukta Ben	\$150,907.50	\$376.00	45/1822
	Representative Office of Fiji	Temporary Accommodation	Jai Hanuman	\$500,000.00	\$1,144.00	45/2577
Apr. 2016	Kwong Moon	Regularization	Nailuva	\$100,800.00	\$265.02	44/1841
	Suva City Council	Public Convince	Waimanu	\$120,000.00		45/2659
	Admond Chandra	Extension	Benau	\$180,000.00	\$44.00	45/74
	Selvin Kishore	Renovation	Bureta	\$138,600	\$348.89	48/2823
May 2016	D.C. Investment	Retail Office Space	Loftus	2,780,300.00	28,160.22	9/1320
	A.P.T.C	Refurbishment	Edward	\$150,000.00	\$314.00	9/2117
	A.P.T.C	Office -Level-5	Edward	\$150,000.00	\$100.00	9/2117
	A.P.T.C	Office -Level-6	Edward	\$150,000.00	\$100.00	9/2117
	Centeuary Church	Refurbishment	Eden	\$216,000.00	\$462.44	9/1416
	Ojo Ltd	Extension	Evelyn	\$300,000.00	\$704.00	44/698
	U.S.P	11th Hall Extension	Laucala Bay	\$646,236.00	\$1,465.77	44/1809
	Penal Tappo	New Residence	Rt Kadavu	\$800,000.00	\$1,804.00	44/2407
	Nuashad Ali	Proposed 2 Storey	Nailuva	\$184,800.00	\$450.54	44/564
	Sami Naidui	Refurbishment	Raiwasa	\$200,000.00	\$484.00	45/1020
	Iswar Lal	New Building	Mal	\$371,562.50	\$861.43	45/1062
	Mobil OIL	Tank & Line Replacement	Foster	\$980.000.00	\$2,197.00	48/703

Date Lodged	Owner	Description of Bldg. / Development Work	Street/ Rd	Est. Value (\$)	Bldg. Fee Rec. (\$)	File No.
June 2016	Kadavu Holding Ltd	Refurbishment	Victoria	\$300,000.00	\$704.00	9/2173
	Leone Daucakacaka	Extension	Fletcher	\$100,000.00	\$264.00	44/673
	Shireen Kumar	New Building	Rt Ganilau	\$300,000.00	\$704.00	44/2431
	Kuneil Singh	New Residence & Boundary Fence	Sese	\$320,000.00	\$748.00	45/1081
	Riyaz Rizv	Proposed Flats	Belo	\$200,000.00	\$484.00	45/99
	Vatalia Turuva	Extension	Dhanji	\$264,000.00	\$624.79	45/2084
	Rattan Deo	Refurbishment	Salala	\$200,000.00	\$484.00	48/3042
	Mr Parman Singh	Extension	Racule	\$130,000	\$330.00	55/700
July 2016	Judical	Apartment	Anand	1,787,065.00	\$3,975.54	9/333
	Marist Brothers Primary School	Extension	Suva	\$231,840.00	\$554.04	9/87
	Kardish Investment	Proposed Apartment	Cakobau	\$1,000,000.00	\$2,244.00	9/1625
	National TrustFund Board	Drainage Improvement	Cakobau	\$550,000.00	\$1,166.00	18/9
	D.N. Patel	Extension	Spring	\$106,475.00	\$278.24	9/982
	FNPF	Fitout	Edward	\$300,000.00	\$704.00	9/2117
	Jitendra Rathod	Extension	Rt Sukuna	\$316,200.00	\$739.65	44/2275
	Ho Yam	Proposed Residence	Rewa	\$216,350.00	\$519.94	44/1794
	RC Manubhai	Warehouse	Carpenter	\$928,405.00	\$2,086.49	44/2439
	Deo Narayan	Extension	Harper	\$150,810.00	\$375.18	48/775
	Chabil Jamnadas	Extension	Namara	\$400,000	\$924.00	45/962
	Yentesh Permal	Extension	Kikau	\$200,000.00	\$484.00	45/670
Aug. 2016	Luping Zou	Proposed Extension	Huon	1,800,000.00	4,004.00	9/1994
	Krishna Kumar	New Building & Boundary Fence	Iloilovatu	500,000.00	1,144.00	44/2441
	Suresh Kumar	Extension to existing Building	Avon	101,700.00	267.69	44/1006
	Sand Castles Ltd	New Flats	Senibuadromo	180,000.00	440.00	44/2135
	Itaukei Trust Fund	Indigenous Museum	Q E Drive	1,801,200.00	4006.65	44/2219
	Ronesh Kumar	Addition to Existing	Lady Narain	117,150.00	301.69	48/2642
	Navinesh Chaudhary	New Building	Ragg Avenue	382,370.00	885.20	48/3589
	Carpenters Properties	New Storage Area	Matua	200,000.00	484.00	48/406
	Carlton Brewery	New Canteen & Change Room	Foster	325,600.00	760.29	48/697
	Carlton Brewery	New Office	Foster	300,000.00	704.00	48/697
	Carlton Brewery	Extension of Dry Goods Storage	Foster	236,000.00	563.19	48/697
	Carlton Brewery	Bonded Warehouse	Foster	200,000.00	484.00	48/697
	Amit Kumar	Renovation	Niranjan	121,040.00	320.00	48/1413
	Jiang Peng	Extension to existing Building	Rokotarotaro	160,000.00	374.00	55/989

Date Lodged	Owner	Description of Bldg. / Development Work	Street/ Rd	Est. Value (\$)	Bldg. Fee Rec. (\$)	File No.
Sept. 2016	Ashwan Ram	Flats	Brewster	250,000.00	595.74	9/2174
	F.D.B.	Minor Renovation	Victoria	\$100,000.00	\$264.00	9/6
	New World	Supermarket	Greig	\$500,000.00	\$1,443.30	9/787
	Ratnesh Chand	Extension	Fulaga	\$186,000.00	\$280.56	48/147
	F.M.F Investment	Office Renovation	Leonidas	\$150,000.00	\$374.00	48/886
	Tulsi Ram	3 Story Apartment	Nayau	1,000,000.00	\$2,244.00	48/996
	Abinesh Chand	Regularization	Domain	\$188,700.00	\$459.14	44/2412
	Mahendra Singh	Extension & Retaining Wall	Milverton	\$150,000.00	\$374.00	44/925
Oct. 2016	Fiji TV	Office Fitout	Brown	\$125,300.00	\$327.34	9/332
	Mohammed Hanif	Extension	Lakeba	\$129,440.00	\$328.10	48/265
	Padam Lala	New Building	Padam Lala	\$600,820.00	\$1,365.79	48/1471
	N.S. Holding	Renovation	Foster	\$333,845.00	\$778.38	48/2551
	Ashneil Balwant	Extension	Dhanji	\$100,000.00	\$392.49	45/215
	Mosese Sikivou	Renovation	Extension	\$140,000.00	\$403.63	45/273
	Lotus Garment	Commercial Development	Rt Mara	\$6,996,300.00	15,422.64	45/2064
	Shane Smith	Residential Unit	Service	\$600,000.00	\$1,364.00	44/1072
	U.S.P	Proposed Roads & Drains	Q.E. Drive	\$1,500,000.00	\$2,666.39	44/1171
	Lee Corp Ltd	Concrete Structure	Rt Sukuna	\$173,514.00	\$425.72	44/595
	Mohammed Feroz	Residential Apartment (Outline)	Rt Iliovatu	\$1,500,000.00	\$17.60	44/2446
Nov. 2016	Chinese Education Society	Extension	Laucala bay	300,000.00	704.00	9/1428
	Nitya Nand Engineering	Warehouse Extension	Millet	325,358.00	760.00	45/1562
	Goodman Fielder	Cold/Ambient Storage Facility	Karsanji	300,000.00	704.00	45/2141
	Classic Paints	New Storage Building	Dilio	171,848.00	422.04	45/2085
	Goodman Fielder	Cold Storage Facility	Karsanji	9,500,000.00	20,944.00	45/2141
	Sikh Temple	Addition & Alteration	Moala	500,000.00	1,144.00	45/1341
	Mahendra Kumar	Extension	Mariko	400,000.00	927.79	44/1569
	William Hindle	Alteration & Addition	Q E Drive	110,000.00	286.00	44/706
	Joseph Lagilagi	Extension	Salesi	289,200.00	680.24	48/1540
	Seka	Apartment	Bureta	850,000.00	1914.00	48/50
	Fiji Dairy Ltd	New Child Room	Cunningham	271,700.00	641.73	55/202
	Leven Kami	Alteration & Addition	Rokotarotaro	\$118,800.00	305.04	55/994

Date Lodged	Owner	Description of Bldg. / Development Work	Street/ Rd	Est. Value (\$)	Bldg. Fee Rec. (\$)	File No.
Dec. 2016	Diocese Of Polynesia	Alteration	Des Vouex	\$250,000.00	\$594.00	9/439
	BH Solanki	New Roof Over Existing Bldg	Waimanu	\$200,000.00	\$484.00	9/359
	Hong Ying	Apartment	Honson	\$520,000.00	\$1,188.00	9/1114
	Water Authority	New Library	Brown	\$100,000.00	\$264.00	9/2245
	Kamini Kumar	Extension	Totoya	\$320,000	\$748.00	45/1380
	Utam Lal	Proposed 2 Storey	Ruve	\$246,252.50	\$585.75	45/1042
	FPSA	Extension	Grantham	1,520.448.00	\$3,388.89	45/2231
	Vijay Bhanabhai	Extension	Princess	\$100,000.00	\$382.89	48/1090
	Basharat Menghi	Extension	Kavu	\$150,000	\$222.33	48/2103
	Arivakisati Luvunakoro	Extension	Lakeba	\$189,600	\$461.09	48/2436
	Rakesh Prasad	Extension	Bureta	\$220,000	\$628.00	48/81
	Vodafone Fiji	Extension	Princess	\$528,000.00	\$1,205.59	48/1076
	Manohar Maharaj	Proposed Residence	Seru Crescent	\$120,000.00	\$308.00	55/995
	Gordon Investment	Renovation	Naivurevure	\$150,000.00	\$373.99	55/996
	Rukdev Holding	Renovation	Naivurevure	\$100,000.00	\$264.00	55/998

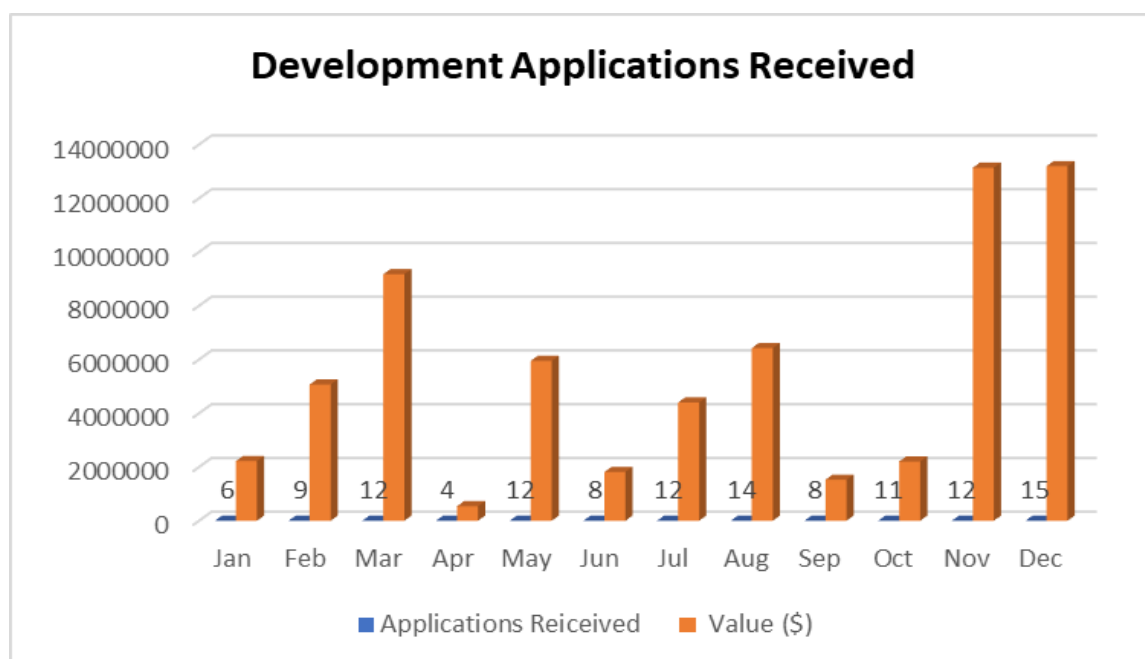


TABLE 2: BUILDING APPLICATION APPROVED (PERMIT ISSUED) DURING 2016 VALUE IN EXCESS OF \$100,000

Owner	Description of bldg. / Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Methodist Church in Fiji	New Multifunction Wall	Butt	\$800,000.00	\$1,804.00	9/50
Amit Kumar	Construction of Newly Built House	Silimaibau	\$100,365.00	\$264.80	45/2668
Osea Waqa	New Building	Fletcher	\$105,000.00	\$275.16	45/2673
People Community Network	Proposed Residential Development	Gaji	\$3.617m	\$8,002.65	45/2608
Nouzab Fareed	Extension	Raisara	\$411,000.00	\$948.20	44/1951
Monika Udit	New Building	Sawau	\$290,000	\$680.00	48/3580
Damodar Brothers Ltd	Proposed Refurbishment	Foster	\$100,000.00	\$264.00	9/1683
Amazing Salon	Proposed Internal Layout	Spring	\$400,000.00	\$44.00	9/1158
Progressive Investment Fiji Ltd	Proposed New Apartment	Laucala	\$1,123,480	\$2,515.60	44/2384
Sami Holdings Ltd	Proposed Renovation/ Extension and Fence	Duncan	\$181,300.00	\$442.85	9/1901
Shreedhar Motors Ltd	Proposed New Car Showroom	Karsanji	\$1.2m	\$2,684.00	45/2560
Safety Electrical Services Ltd	Proposed Extension	Luke	\$350,000	\$704.00	45/818
Matai Korosaya	Proposed Extension	Fletcher	\$210,000.00	\$506.00	45/361
Sandra Tarte	Regularization of Existing and Proposed Deck and Car Park	Hutson	\$103,893.00	\$272.56	44/377
Efjay Investment Ltd	Proposed Flats and Boundary Fence	Rt Iloilovatu	\$800,000.00	\$1,804.00	44/2390
Robert Seman	New Residence	Beach	\$198,760.00	\$481.28	44/2374
Global Warehouse Fiji Ltd	Proposed New Residential Development	Rt Iloilovatu	\$373,400.00	\$865.50	44/2395
Henry Khan Hing	New Residential Apartment	Mariko	\$602,000.00	\$1,368.40	44/2420
Paresh Chandra	Proposed Extension	Rt Mara	\$200,000.00	\$484.00	48/1453
Lyndhurst Ltd	New Residential Building	Wailoku	\$3,200,000.00	\$7,084.00	55/968
Prime Time Properties	Renovation to Existing Building	Gordon	\$100,000	\$264.00	9/1117
Ravinesh Chand	Extension	Mukta Ben	\$150,907.50	\$376.00	45/1822
Suva City Council	Proposed Public Convenience	Waimanu	\$120,000.00		45/2679
South Austral (FIJI) Ltd	Proposed New Mixed Development	Toorak	\$2,000,000.00	\$4,444.00	9/1101
Avoca Holding Ltd	Proposed New Extension	High	\$113,400.00	\$293.45	9/1069

Owner	Description of bldg. / Development Work	Street/ Rd	Est. Value (\$)	Bldg. Fee Rec. (\$)	File No.
D.C. Singh Investment Ltd	Proposed New Retail & Office Spaces	Goodenough	\$12,780,300.00	\$28,160.68	9/1320
Ayub Ali & Malka Bibi	Proposed Concrete House	Fletcher	\$110,880.00	\$298.94	45/2664
Binesh Prakash	Proposed Extension	Kaunitoni	\$130,000.00	\$330.00	45/722
RC Manubhai & Company Ltd	New Showrooms for RC Manubhai (Hardware Products)	Carpenter	\$1,44,300.00	\$2,495.46	44/1949
Fiji National University	Proposed Tutorial Building	Queen Elizabeth Drive	\$308,750.00	\$723.25	44/1674
Rhaezal Hanif	Proposed Apartment 3 Storey	Varani	\$150,000.00	\$284.00	44/969
A Hussian & Company Ltd	Proposed Residential Building	Rt Iloilovatu	\$373,400.00	\$865.00	44/2395
Ostanding Fiji Ltd	New Retaining Wall	Ragg Avenue	\$200,000.00	\$484.00	48/1882
Victor Raman	Proposed Apartment Building	Paul Sloan	\$522,000.00	\$1,192.40	48/3573
Kadavu Holdings Ltd	Proposed Internal Refurbishment of Level 7&8	Victoria	\$300,000.00	\$704.00	9/2173
R.B. Patel	Proposed Apartment	Clark	\$3,000,000.00	\$6,644.00	9/2240
Admond Chandra	Extension of Flats	Benau	\$180,000.00	\$440.00	45/74
Subhash Singh	Proposed Extension	Nairai	\$185,680.00	\$453	44/1771
Linda & Company Ltd	Proposed Apartment	Ratu Kadavu	\$2,000,000.00	\$2,244.00	44/2617
Fiji National University	Proposed 2 Level Building	Queen Elizabeth	\$180,000.00	\$440.00	44/1078
U.S.P	New 11th Hall Extension Building	Laucala	\$646,236.00	\$1,465.72	44/1809
Chan Ming	New Addition	Varani	\$361,743.30	\$839.84	44/1270
Centenary Methodist Church	Proposed Refurbishment & Additions	Eden	\$216,000	\$462.45	9/1416
Crystal Properties Ltd	Proposed Apartment	Huon	\$650,000.00	\$1,126.05	9/1944
Rups Investment Ltd	New Distribution Warehouse	Rt Kadavu	\$4,000,000.00	\$8,844.00	44/2413
Mr & Mrs Riayaaz Rizvi	Proposed Flats	Belo	\$200,000.00	\$484.00	45/99
Rajesh Chand	Proposed Extension	Fletcher	\$123,468.21	\$315.63	45/350
Abhiya Nand	Proposed As Built Regularization	Narain	\$441,600.00	\$1,015.52	48/628
Mobil Oil (Australia) Pty Ltd	Proposed Tank & Line Replacement	Freeston	\$980,000.00	\$2,200.00	48/122
Nirmal Singh	Proposed Renovation	Irvine	\$140,000.00	\$704.00	48/1612

Owner	Description of bldg./ Development Work	Street/ Rd	Est. Value (\$)	Bldg. Fee Rec. (\$)	File No.
Douglas Sobey	Proposed New Double Residence	Krishna	\$240,255.00	\$572.56	55/924
Mahen Chand	Proposed Renovation/ Extension to Existing	Brown	\$100,000.00	La	9/893
The Marist Brothers Trust Board	Proposed Commercial Building	Bau	\$280,000	\$671.00	9/872
Lai Yee	Proposed Extension	Berry	\$153,350.00	\$394.55	9/1088
Kandish Investment Ltd	Proposed Apartment	Cakobau	\$1,000,000.00	\$2,244.00	9/1625
Lou Zou	Proposed Extension	Huon	\$1,800,000.00	\$4,004.00	9/1944
FNPF	Proposed Exterior Refurbishment Works	Scott	\$300,000.00	\$704.00	9/2117
Iconic Investment Ltd	Proposed Commercial Building	Rt Sukuna	\$720,000.00	\$1,628.00	44/2367
Rajneshwar Prasad	Proposed New Residential Building & Fencing	Cheng	\$366,604.30	\$850.53	44/2422
Chabil Pala	Proposed Commercial Development	Namara	\$400,000.00	\$924.00	45/962
Suliana Siwatibau	Proposed Renovation	Uluvalu	\$130,000.00	\$330.00	48/845
Xiao Lin	Proposed Extension	Volavola	\$404,250.00	\$935.35	48/1954
Judicial Investment Ltd	Proposed Apartments	Anand	\$1,787,065	\$3,975.55	9/333
R.C. Manubhai Group of Companies	Proposed New Storage Warehouse	Carpenters	\$928,405.00	\$2,086.50	44/2439
Fiji Public Service Association	Proposed Extension to Sports City Complex	Grantham	\$1,089,898.75	\$2,441.78	44/2231
Kunal Yogeshwar Singh	Proposed Residential New Construction	Sese	\$320,000.00	\$748.00	45/1081
Arya Pratinidhi Sabha of Fiji	Proposed Fencing, New Driveway, Car Display Area /Bond Yard	Rt Mara	\$100,000.00	\$264.00	45/2236
Amit Kumar	Proposed Renovation & Alteration to Existing Building	Niranjan	\$121,040.00	\$319.00	48/1413
Carpenters Properties Ltd	Proposed Construction of New Storage Room	Matua	\$200,000.00	\$484.00	48/406
Prakash Narayan	Proposed Double Storey Residential Building	Donu	\$213,000.00	\$512.60	48/3590
Ratnesh Chand	Proposed Extension to Existing Building	Fulaga	\$188,000.00	\$151.60	48/147
Nilesh Patel	Proposed Extension to Existing Building	Lakeba	\$136,000.00	\$343.20	48/279
Deo Narayan	Proposed Extension to Existing Building	Reservoir	\$150,810.00	\$375.78	48/775

Owner	Description of bldg./ Development Work	Street/ Rd	Est. Value (\$)	Bldg. Fee Rec. (\$)	File No.
Fiji Development Bank	Proposed minor renovation	Victoria	100,000.00	264.00	9/6
HFC Bank	Proposed Bank Fitout	Scott	350,000.00	814.00	9/2117
FNPF	Proposed Office Fitout	Ellery	350,000.00	814.00	9/787
Shane Smith	Proposed @ new Residential Units	Service	600,000.00	1,364.00	44/1072
The Ojo Ltd	Proposed Extension	Evelyn	300,000.00	704.00	44/698
Sheren Kumar	Proposed Residential building	Rt Ganilau	300,000.00	704.00	44/2431
Yentesh Reddy	Proposed New Residence	Kikau	200,000.00	484.00	45/670
Atlas Trading Company Ltd	Proposed new warehouse & storage	Auckland	1,240,000.00	2,772.00	45/1062
Gospel Primary School	Proposed construction of a school hall	Dhanji	120,000.00	308.00	45/213
Ravin Lal	Proposed Apartment	Vuibau	600,000.00	1,364.00	48/3551
Stephen & Audrey Aumua	Proposed Refurbishment to Existing Building	Kalokalosere	412,301.00	951.05	55,990
Jiang Peng	Proposed Extension	Rokotarotaro	150,000.00	374.00	55/989
Diocese Of Polynesia	Proposed Alteration to Existing Dormitory Building	Des Vouex	\$250,000.00	\$594.00	9/439
Chinese Education Society of Fiji	Extension of Secondary of Fiji	Laucala Bay	\$300,000	\$704.00	9/1428
Itaukei Trust Fund Board	Proposed Stage 2 of the Proposed Addition to The Bose Levu Vakaturaga	Laucala	\$1,801,200.00	\$4,000.60	44/2219
William Hindle	Alteration & Additions to Existing Building	Q.E. Drive	\$110,000.00	\$286.00	44/706
Nitiya Nand Engineering Ltd	Proposed Warehouse Extension	Costello	\$325,358.00	\$760.00	45/1590
Goodman Fielder International Ltd (Tuckers)	Proposed Chicken Storage Facility- Foundation Work	Karsanji	\$300,000.00	\$704.00	45/2141
Lotus Garment Ltd	Proposed Commercial Plaza	RT Mara	\$6,990,300.00	\$15,422.65	45/2064

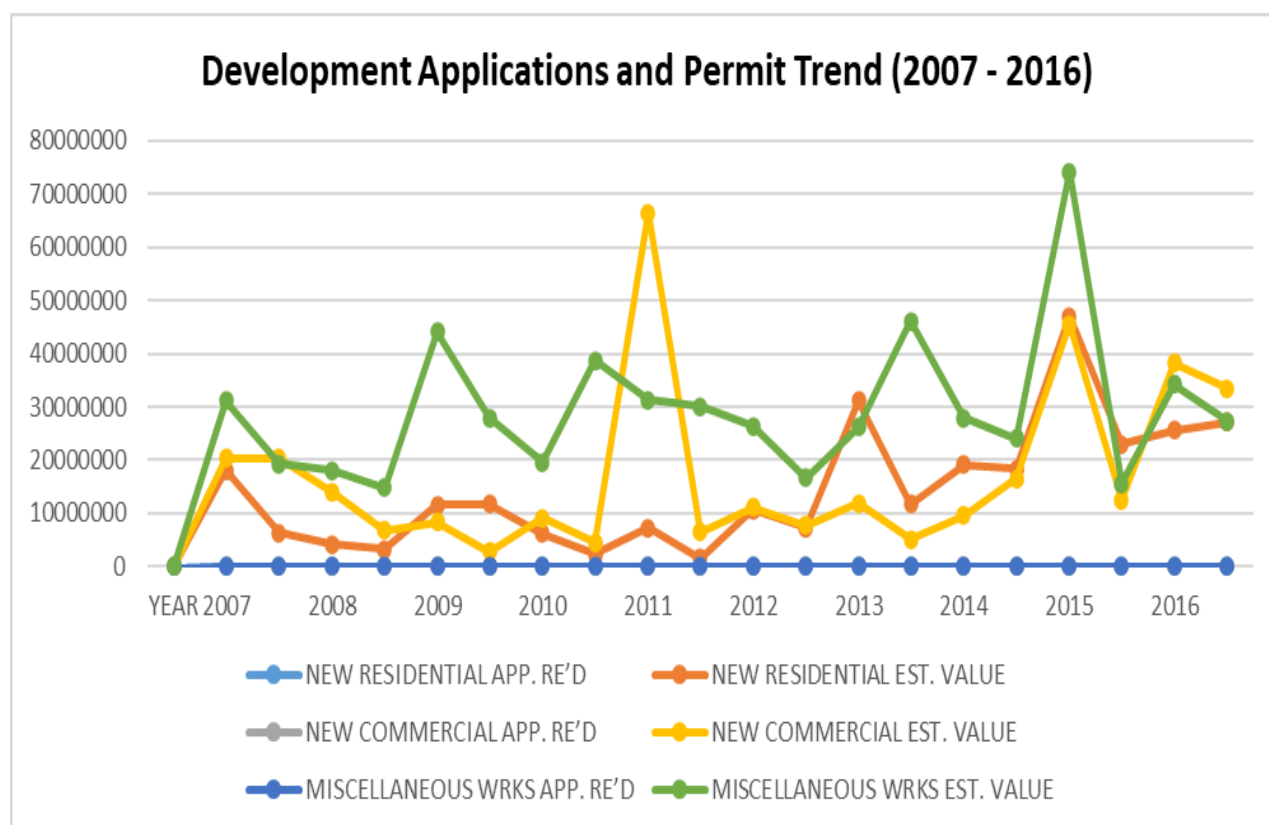
TABLE 3: BUILDING SURVEYOR'S REPORT

SUMMARY OF APPLICATIONS RECEIVED AND BUILDING PERMITS ISSUED FOR THE LAST 10 YEARS AND TOTAL FEES RECEIVED.									
YEAR	NEW RESIDENTIAL		NEW COMMERCIAL		MISCELLANEOUS WRKS		TOTAL		FEES RECEIVED
	APP. RE'D	EST. VALUE	APP. RE'D	EST. VALUE	APP. RE'D	EST. VALUE	APP. RE'D	EST. VALUE	
	PER. IS'D	EST VALUE \$	PER. IS'D	EST VALUE \$	PER. IS'D	EST VALUE \$	PER. IS'D	EST VALUE \$	
2007	37	17,992,111	10	20,372,661	310	31,125,803	357	69,490,575	194,217.57
	28	6,359,591	10	20,372,661	193	19,250,127	233	47,372,625	
2008	43	4,110,539	15	14,076,459	390	18,059,425	448	36,246,423	117,418
	28	3,261,208	08	6,847,820	238	14,818,730	274	24,927,758	
2009	46	11,647,570.50	08	8,304,265	374	44,080,324.3	428	64,032,159.8	142,618.10
	37	11,787,911.00	08	2,873,045.80	225	27,882,009.3	270	42,542,966.1	
2010	29	6,159,480.36	10	9099951.50	355	19,532,935.86	394	34792367.72	75,790.36
	10	2,355,724.30	02	4419520	248	38,725,301.13	260	45,500,545.43	
2011	34	7,277,502.50	15	66,504,082.98	488	31,299,216.93	537	105,080,802.41	231,221.77
	16	1,623,275.30	4	6,498,314.50	263	30,140,530.85	283	38,262,120.65	
2012	45	10,680,924.04	11	11,170,212.00	481	26,431,017.89	537	48,282,153.93	97,084.80
	36	7,275,434.49	7	7,720,573.00	280	16,724,149.76	323	31,720,157.25	
2013	54	31,184,725.90	7	11,897,915.00	599	26,267,270.46	660	69,349,911.36	152,613.80
	39	11,689,916.50	4	5,170,749.05	358	46,160,118.30	401	63,020,783.85	
2014	79	19,138,329.74	14	9,581,493.40	535	27,977,156.80	628	56,696,979.94	124,777.36
	50	18,437,168.42	10	16,484,880.00	278	24,018,334.34	338	58,940,382.76	
2015	90	47,093,260.03	27	45,558,641.00	569	74,188,210.68	686	166,840,111.71	367,092.25
	68	22,950,199.41	17	12,485,911.13	347	15,643,036.66	432	51,079,147.20	
2016	48	25,675,296.00	17	38,269,749.70	590	34,218,868.19	655	98,163,913.89	216,004.61
	47	27,223,600.28	14	33,475,653.75	352	27,364,243.70	413	88,063,497.73	

Key:

APP. RE'D	-APPLICATION FOR DEVELOPMENT PERMISSION RECEIVED
PER. IS'D	-BUILDING PERMIT RECEIVED
EST. VALUE	-ESTIMATED VALUE

Table 3 - shows a summary of the number of applications a total value of works received and permit issued from 2007 to 2016, with works categorized under residential, commercial or miscellaneous (i.e. covering other works such as fence construction, extensions and so forth).

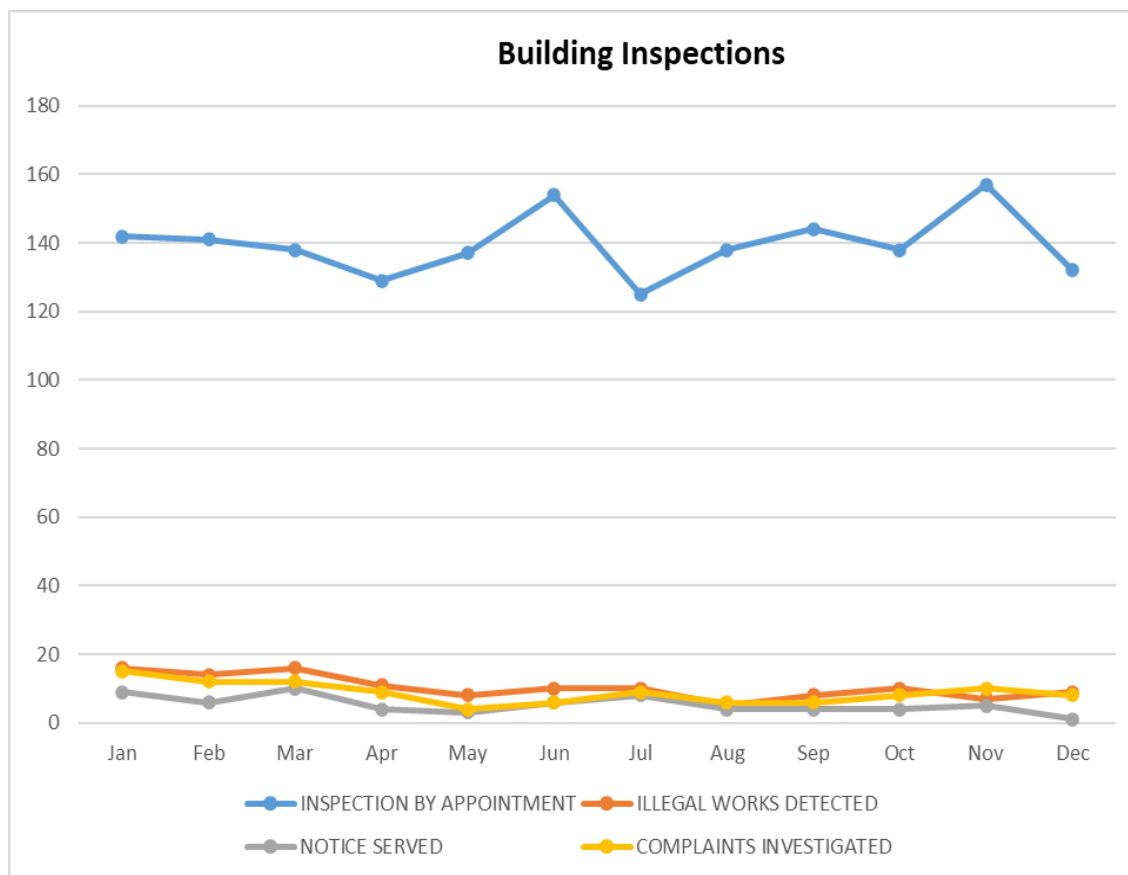


BUILDING INSPECTIONS

TABLE 4: BUILDING INSPECTION REPORT – 2016

MONTH	INSPECTION BY APPOINTMENT	ILLEGAL WORKS DETECTED	NOTICE SERVED	COMPLAINTS INVESTIGATED
JANUARY	142	16	9	15
FEBRUARY	141	14	6	12
MARCH	138	16	10	12
APRIL	129	11	4	9
MAY	137	8	3	4
JUNE	154	10	6	6
JULY	125	10	8	9
AUGUST	138	5	4	6
SEPTEMBER	144	8	4	6
OCTOBER	138	10	4	8
NOVEMBER	157	7	5	10
DECEMBER	132	9	1	8
TOTAL (2016)	1,675	124	64	105

Table 4 - illustrates the details and inspections carried out by the Building Inspectorate staff, which also include the complaints investigated and notices served on the illegal structures and construction works carried out without Council's consent or building permit.

TABLE 5: STATUS OF ILLEGAL WORKS IN THE 10 PAST YEARS

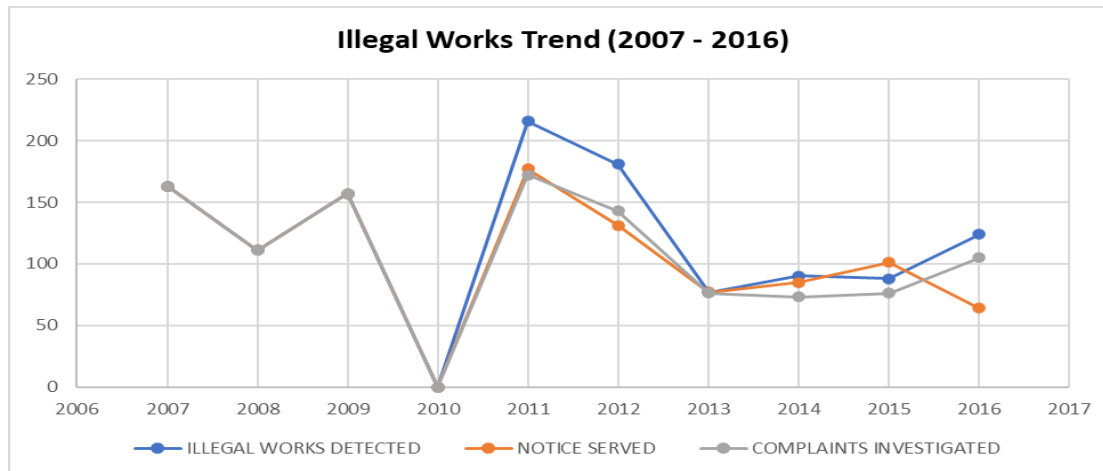
YEAR	INSPECTION BY APPOINTMENT	ILLEGAL WORKS DETECTED	NOTICE SERVED	COMPLAINTS INVESTIGATED
2007	1,893	163	163	163
2008	1,084	111	111	111
2009	1,487	157	157	157
2010				
2011	1,903	216	177	172
2012	1,912	181	131	143
2013	1,636	77	77	76
2014	1,507	90	85	73
2015	1,914	88	101	76
2016	1,675	124	64	105

GENERAL

The Building Section during the year managed development applications (both for processing before and after issuance of a building permit) and various site inspection work. Current staff within the building section consists of a Senior Building Inspector (also Acting Senior Engineer (Structures)) and three (3) Building Inspectors. Duties include, but are not limited to, progress inspections for various

approved development projects within the city boundary, detection of illegal building construction works, investigation of complaints and report writing.

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



ADMINISTRATION AND OPERATIONS DEPARTMENT

1. Staff Establishment 2016

Department	TOTAL
Staff	
CEO	11
ADMINISTRATION	50
FINANCE	30
ENGINEERING SERVICES	38
HEALTH SERVICES	29
SUB TOTAL	158
UNESTABLISH	
CEO	1
ADMIN/OPERATIONS	34
ENGINEERING SERVICES	124
HEALTH SERVICES	56
SUB TOTAL	215
CONTRACT	
CEO	-
ADMIN/OPERATIONS	34
FINANCE	2
ENGINEERING SERVICES	43
HEALTH SERVICES	29
SUB TOTAL	108
GRAND TOTAL	481

2. New Appointments and Promotions (January-December 2016)

Name	Position	Date of Appointment	Remarks
Eseroma Baticago	Market Cleaner	29.01.2016	New Appointment
Ilaitia Turagabeci	Market Cleaner	29.01.2016	New Appointment
James Michael Prasad	Market Cleaner	29.01.2016	New Appointment
Pranesh Naiker	Market Cleaner	29.01.2016	New Appointment
Salend Kumar	Market Cleaner	29.01.2016	New Appointment
Sisaro Wara	Market Cleaner	01.02.2016	New Appointment
Makereta Yasikula	Intermediate Clerk	21.03.2016	Promoted
Bulou Alitiana Esther Kuridrani	Enforcement Officer	12.04.2016	New Appointment
Madhu Rekha Chand	Secretary	25.04.2016	New Appointment
Marama Dimudremudre	Health Inspector / Zone Supervisor	02.05.2016	New Appointment
Lavenia Dimaravu	Litter Prevention Officer	23.05.2016	New Appointment
Maika Cabenasiga	Litter Prevention Officer	23.05.2016	New Appointment
Ranjina Hicks	Litter Prevention Officer	23.05.2016	New Appointment
Taniela Veikauyaki	Litter Prevention Officer	13.06.2016	New Appointment
Shymal S Kumar	Litter Prevention Officer	27.06.2016	New Appointment

3. Disciplinary Cases (January - December 2016)

Two employees were terminated from Council employment for gross misconduct.

4. Determination of Fair Rents

Complaints were received from tenants within the City Area for unfair rentals. Cases of unfair rentals were referred to the Valuation Department of the Lands Department for investigation and determination of fair rentals whilst the OHS issues were referred to the Engineering and Health Services Departments for investigations.

5. Training

- 44 in-house training courses were conducted equivalent to 3555 total hours.
- 25 external training courses supported equivalent to 1134 total hours.
- Total number of study hours for staff being 1,498.
- Total number of staff trained totalled 1085.
- Average training hours for all staff being 4.32 hours.
- Average training days for all staff being 12.84.

Total levy paid for Training Grant with NTPC in 2016 amounted to \$95,352.68. Out of that amount, a 56.2% pre assessment payment of the Grant Claim of \$48,229.39 was reimbursed to Council.

6. Major Revenue Centres

- Civic Tower – Rented Building: Full Occupancy

Commercial building with 8 floors and a basement car park.

Levels 1-5: occupied by the Public Service Commission.

Levels 6-7: occupied by the Fiji Trades & Investment Board.

Level 8: occupied by Price Waterhouse Coopers.

Revenue derived in 2016 = \$1,159,313.61

- Civic House – Rented Building: Full Occupancy for a 3-year Lease

Commercial building with 6 floors.

90% of the building occupied by the Public Service Commission.

Ground floor east wing occupied by Wakaya Fiji Limited.

Ground floor west wing occupied by Fiji Audio Visual Company.

Revenue derived in 2016 was \$773,476.08.

- Civic Centre

The Civic Centre comprises –

(i) Lower Hall, Kiosk, Property office, Hibiscus Event Group Inc., Office, Security Post

(ii) Upper Auditorium, Auditorium Foyer, Milk Bar and SCC Archive at the back

(iii) Annex leased by Overseas Fisheries Corporation for office space use.

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

Revenue from hire of the Lower Hall = \$58,609.85

Revenue from hire of the Upper Auditorium = \$69,816.77

Revenue from tenancies of office space use by Overseas Fisheries Corporation of Japan and the Hibiscus Event Group for the year is fixed at \$124,587.72

Revenue from lease of the Annex alone = \$107,144.16

Total revenue collected was \$296,628.77.

7. Olympic Swimming Pool

The Suva Olympic Pool is one of the several historical buildings built in 1925 that continues to offer recreational activities to the citizens and ratepayers of Suva. The commissioning of the pool in 2010 and the installation of a new water filtering system and electronic water vacuum, improved water sanitation is the reason why schools, swim clubs, sports clubs, corporate bodies and many others prefer. The pool proudly offers its improved facility, services and water sanitation to the citizens and visitors of Suva.

The fees and charges are as follows:

1. Child - \$1.50

2. Adult - \$3.00
3. Cubicle - \$4.90

Total revenue collected was \$150,727.32.

8. Suva Municipal Market

The Suva Municipal market is the largest farm fresh produce market in Fiji supports livelihood for thousands of families. Farmers, wholesale suppliers, middleman and vendors come to the market every day to trade. The vendors come from Viti Levu, the outer islands and coastal areas from Vanua Levu. The Suva market is renowned for its busy and bustling Saturdays whereby thousands of consumers gather at the market to buy their weekly supplies of fresh vegetables, root crops and sea harvest.

There are other sources of revenue earnings in the market such as rentals, kiosks, food outlets and small retail outlets. However, a bigger portion of the market earnings is derived from market stall fees. The market earning is channelled back to the market for the up keep of the market.

Total revenue collected was \$1,785,718.50.

9. Suva Bus Station

Majority of the public (60%) travel to their desired destinations using the bus services as their mode of transportation. The Suva bus station is the busiest transition station in the Country.

The Council enforcement team works closely with Police, LTA and the Health officers to manage the Bus Station.

Total revenue collected was \$333,410.50.

10. Curio Handicraft Centre

The Curio and Handicraft Centre has 77 handicraft stalls and 270 car parks in Suva's biggest 5 storey car parking facility. In 2016 there were 59 Cruise liner visits to Suva. The Handicraft Centre provides the tourists a wide range of local artifacts. Revenue collected from the handicraft stalls, 5-storey parking spaces and the kiosk was \$415,528.84.

11. Mini Markets

Revenue derived from the Suva mini markets at Flagstaff, Nabua, Jerusalem Road and Raiwaqa was \$144,524.10.

12. Tenancy of Victoria Memorial Hall

The Victoria Memorial Hall, also known as the Old Town Hall, has five tenants; which includes three restaurants, one hair salon and one office space occupied by Green Peace. Revenue derived was \$107,794.43.

13. Tenancy of Raiwaqa Market

Tender was awarded to Billy Chang to sublease the place. The sublease agreement had a timeline to redevelop the place.

14. Private Car Parks

Revenue collected from private car parks was \$85,872.79.

15. Miscellaneous Properties

Revenue collected from other miscellaneous was \$471,361.64.

16. Library**Mission Statement**

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

Opening Hours

Monday-Friday: 9.30am-6.00pm

Saturday: 9.00am-1.00pm

The library is closed on Sundays and Public Holidays.

- **Services**

The library provided the following services:

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

- **Collection**

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

- **Fees**

Membership: Children	-	\$5.50
Students	-	\$11.00 (Secondary students)
Adults	-	\$22.00 (including tertiary students)
Visitors	-	\$22.00

Photocopy (A4, black & white)	-	\$0.25
Printing (A4, black & white)	-	\$0.25
Lamination (A4 size)	-	\$2.05
Lamination (A5 size)	-	\$1.55
Internet (30 minutes)	-	\$1.55
Internet (1 hour)	-	\$3.05
Electricity (1 hour)	-	\$2.05
Damaged book (admin. fee)	-	\$4.10
Overdue fee (per book/per day)	-	\$0.25

Total revenue collected from the Suva Carnegie Library was \$15,206.56.

- Membership entitlements

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

- Statistics

Month	Circulation	Average Usage	Information Counter	Reference	Internet
January	706	6 (25 days)	4	31	141
February	672	10 (21 days)	32	69	97
March	1919	9 (23 days)	38	63	102
April	857	8 (26 days)	6	20	109
May	2566	9 (26 days)	24	50	114
June	2228	8 (25 days)	55	58	106
July	2359	9 (26 days)	21	44	136
August	1087	8 (26 days)	27	40	51
September	2550	10 (25 days)	29	33	69
October	712	21 (24 days)	22	37	55
November	597	8 (26 days)	4	7	18
December	491	6 (25 days)	6	0	0
TOTAL	16744		268	452	998

- Display
 - i. Reasons to read.
 - ii. Easter display.
 - iii. Posters pertaining to events happening in Suva.
 - iv. NLW: Library Transforms.
 - v. Diwali.
 - vi. Universal Children's Day.
 - vii. Stop Violence Against Children.
 - viii. Christmas.
- Activities
 - i. Cultural events: Australia Day (27 January).
 - ii. Origami (Embassy of Japan - 10th); Chinese New Year - Year of the Monkey (Confucius Institute at USP).
 - iii. Easter; Mobile schools – 21st March.
 - iv. Earth Day - 22nd April: Theme - Trees for the earth.
 - v. Europe Day celebrations: 7th May.
 - vi. Storytelling sessions & Healthy living session.
 - vii. NAIDOC week: 3-10.
 - viii. August school holidays - no activities organized (roof repairs).
 - ix. Reading Challenge - 2nd – 28th May Sponsored by McDonalds.
- Additional Information
 - i. Applied to the Fiji Teachers Registration Authority for Mobile visits to school; Plan 2016 calendar.
 - ii. Cyclone Winston: Ground floor was flooded and the library was closed to the general public from the 21st – 25th February.
 - iii. AUSAID granted \$4,000.00 for new library books.
 - iv. Arthur Solomon Meyers (USA) published a letter in the Fiji Sun on 26th July re: Provide libraries with the financial support needed to meet its goal.
 - v. Roof repairs began in the second week of November. The first floor was closed to the general public due to OHS requirement.
 - vi. Weeding the children's collection.

17. Taxi and Commercial Vehicle

The issuance of taxi bases continues to be put on hold due to the freeze that has been imposed by the Land Transport Authority on taxi permits. Total revenue collected from taxi and commercial vehicle bases was \$1,058,010.10.

18. Parking Meter

There were 9 new parking machines located at the following areas:

- I. Cumming Street – machine # 201 & 202
- II. Thompson Street – machine # 204

- III. Victoria Parade – machine # 205 [damaged]
- IV. Central car park – machine #206
- V. Marks Street – machine 207 & 208
- VI. Grieg Street – machine 209
- VII. Harris Road – machine 120 [relocated]

Total revenue collected from parking meter was \$692,960.60.

19. Major Achievement

One of the major achievements of the Council in 2016 is the successful completion of the Albert Park redevelopment. The project includes the development of rugby and soccer grounds, two cricket fields with artificial pitches and modern lighting, a new grandstand with a seating capacity of 1,000 people, corporate lounges, VIP rooms, seats for the disabled, a control room and parking spaces for 28 vehicles.

HEALTH SERVICES DEPARTMENT

The Department is responsible for –

- Promoting and enforcing a safe, healthy and clean physical environment.
- Enforcing Public Health Act, Building Regulations, Litter Decree, Food Safety Act and other related legislations.
- Promoting sustainable development.
- Controlling pollution.
- Promoting Occupational Health and Safety.
- Promoting Health Awareness.
- Managing Solid Wastes generated in the city.
- Prosecuting offenders against any related Laws.
- Promoting good governance.
- Preventing spread of any communicable disease.
- Promoting healthy living to prevent non-communicable diseases.

Commitment to building sustainable city was evident in major spending on reducing pollution, managing solid wastes, food safety and preserving the natural environment.

HEALTH SERVICES

Promoting preventive health remained a major activity for the Council. The Council, under the Public Health Act (1935) is delegated to:

- a. Manage Sanitation within the city.
- b. Manage Hygiene within the city.
- c. Support Ministry for Health and Medical Services in restaurant and other food outlets in licensing. Licensing authority is the Ministry for Health and Medical Services.
- d. Manage Solid Waste Services.

The department summary of activities for the year recorded was:

1. **SUMMARY OF HEALTH INSPECTIONS**

SUMMARY OF INSPECTION			
Types of premises inspected	Inspection	Re-Inspection	Total
Dwelling Houses /Residential Flats & Units	3160	171	3331
Investigation of Complaints	824	1542	2366
Hotels, Private Hotel, Boarding Houses, homestay	63	30	93
Restaurants, Refreshment Bars	466	369	835
Restaurant grading	83	2	85
Bake house	34	21	55
Supermarkets/food-shop survey for condemnation	140	39	179
Food shops, Food stores	177	37	214
Municipal Markets, Mini Markets	15	6	21
Butcher shops	42	19	61
Food shops with bakery	20	4	24
Food shops with liquor	49	10	59
Food Kitchen	3	-	3
Food Vehicles & Carts	30	-	30
Food Hawkers for License	106	4	110
Application of street traders	33	5	38
Laundries	7	-	7
Hairdressers & Chiropodists	160	56	216
Kindergartens & schools	7	1	8
Commercial Premises (Others/ Offices)	1564	42	1606
Nightclubs	36	14	50
Vacant Lots/Sections	2182	651	2833
Application of new buildings or repairs & Inspection of building sites	1049	6	1055
Inspection of Building for Completion Certificates	328	18	346
Premises inspected for Business License	518	47	565
Inspection of Alleyways	577	15	592
Inspection of Common Dumping Spots	53	10	63
Inspection of Parks	55	2	57
Factories & workshop	170	2	172
Liquor bottle shops	25	2	27
Food processing factory	37	12	49
Private clubs	10	3	13
Kava Retail	9	-	9
Kava Pounding	3	1	4
Pharmacy	5	-	5
Warehouse food storage and distribution	13	2	15
Cold storage	12	-	12

SUMMARY OF INSPECTION			
Types of premises inspected	Inspection	Re-Inspection	Total
Religious buildings and hall	17	-	17
Theatres	4	-	4
Monitoring of sewer overflow onto street gutter	47	10	57
TOTAL	12,133	3153	15,286

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

Summary of Improvements	Ordered	Completed
Repairing of Buildings	6	1
Removal of Unauthorized Structures	2	-
Repairing or cleansing or fly proofing of privies	3	1
Repairs or improvements to Hotels, Private Hotels, boarding Houses	5	8
Repairs or improvements to Restaurants and Refreshment Bars	126	149
Repairs or improvements to food processing factories	3	1
Repairs and improvements to food warehouse	-	1
Repairs or improvements to Supermarkets	14	16
Repairs or improvements to Food shops, Food Stores, Green Grocers	13	13
Repairs or improvements to Municipal Markets, Mini Markets	1	1
Repairs or improvements to Butcher shops	10	9
Repairs or improvements to Bake houses	6	11
Repairs or improvements to Food Vehicles & Carts	3	1
Repairs and improvements to liquor bottle shop	1	2
Repairs or improvements to Swimming Pools	1	-
Repairs or improvement to fish retail shop	1	1
Repairs or improvements to Hairdressers & Chiropodists	25	22
Cease illegal garage operation	1	1
Cease illegal restaurant operation	12	10
Cease illegal operation of hairdressers	5	5
Repairs or improvements to Nightclubs/ Bars	11	11
Repairs or improvements to factories & workshops	2	2
Repairs, cleansing or improvements to Drains	3	3
Clearing of overgrowth of weeds & Long Grass	263	260
Clearing of alleyways	14	14
Abatement of nuisance from mosquito breeding	47	36
Abatement of nuisance from animals	11	8
Abatement of nuisance from poultry	21	7
Abatement of nuisance from sewer overflow	51	41
Improvements to sewer drainage	-	1
Improvement to septic tank drainage	4	4

Summary of Improvements	Ordered	Completed
Abatement of nuisance from foul smell	4	1
Renewal or provision or use of proper garbage pans or lids	70	63
Improvement to wastewater drainage	53	44
Cease accumulation & burning of refuse	19	29
Accumulation of refuse referred to Contractor for removal	3	3
Abatement of nuisance from storm water drains	24	20
Abatement of nuisance from waste water drains	42	20
Public or street drain referred to DES for maintenance	1	-
Repairs and improvements to private clubs	2	2
Abatement of nuisance from waste oil discharge	9	6
Repairs to leaking water main	2	2
TOTAL	949	899

SPECIAL DUTIES:

		Inspection	Re-Inspection
1.	Garbage Pan Survey	68	7

WRITTEN NOTICES SERVED

Action taken for the Abatement of Insanitary condition detected

a) Total number of written notices served

- Intimation - 79
- Statutory -293
- Final Letters -149
- **Total - 521**

b) No. of Litter Notices Served -447

TOTAL = 968

3. BUILDINGS

- No of Application of New Buildings, Repairs and Inspection of Sites - 1055
- Inspection of Buildings for Completion Certificate - 346

TOTAL = 1401

4. GENERAL COMPLAINTS

- Total Complaints received and attended to - 824
- Total Complaints attended to and complied - 369 (44.72 %)
- Total Complaints attended to but pending - 455 (55.28 %)

5. DOG CONTROL

An extensive dog trapping joint operation between the Society for the Prevention of Cruelty to Animals & Suva City Council was conducted for the year. A total of 770 dogs/cats were trapped. The Health Education Team also assisted in coordinating the domestic pets (dogs & cats) spaying - neutering clinic that was held from the Tuesday 05th to Friday 08th July 2016 at Toa St, Vatuwaqa in partnership with the Ministry of Agriculture- Animal Health Production Unit, Society for the Prevention of Cruelty to Animals and Charles Sturt University from Australia. Total of 90 Animals Accommodated with 60 dogs and 30 cats.

6. PROSECUTIONS

(i) Litter Cases

OFFENCE	TOTAL NO. OF LITTER CASES	SPOT FINES PAID	COST
Abandon Litter in a public place	447	265	\$10,600.00

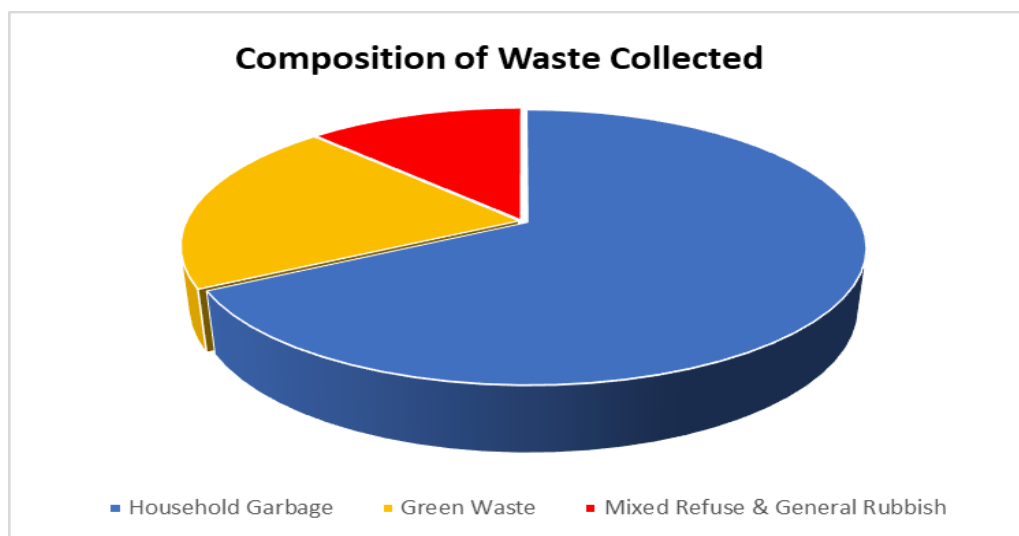
Summary -

Total No of Court Cases - 136

	Litter Cases
Fine	\$300.00
Cost	\$32.70
Total	\$332.70

7. a) SUMMARY OF WASTE COMPOSITION COLLECTED WITHIN SUVA CITY

INDICATORS	2014 JAN - DEC (Tons)	2015 JAN - DEC (Tons)	2016 JAN-DEC (Tons)
Household Garbage	17,285.18	18,008.76	17,860.67
Green Waste	5,283.91	5,330.38	5,337.05
Mixed Refuse & General Rubbish	3,159.26	3,401.41	3,153.99
Total	25,728.35	26,740.55	26,351.71



b) Amount of Gate Fees Paid at Naboro Landfill for Disposal of Refuse

INDICATORS	2014 JAN – DEC (\$)	2015 JAN – DEC (\$)	2016 JAN – DEC (\$)
Household Garbage	\$434,549.71	\$452,741.01	\$428,512.31
Green Waste	\$132,837.65	\$134,004.92	\$128,143.80
Mixed Refuse & General Rubbish	\$79,423.88	\$85,511.43	\$75,610.04
Total	\$646,811.24	\$672,257.36	\$632,266.15

8. SUMMARY OF GENERAL CLEANING UP AS CONTRACTED OUT

INDICATORS	2014 (\$)	2015 (\$)	2016 (\$)
Grass Cutting Contract	667,759	719,804	719,804
Refuse Collection Contract	501,241	677,633	677,633
Total	1,169,000	1,397,437	1,397,437

NB. Penalty Deduction for 2016 - \$22,079

9. a) SPECIAL PREMISES WITH HEALTH PERMITS BUT WITHOUT LIQUOR LICENSES - 2016

NO	PREMISES TYPE	NUMBER
1.	Restaurant & Refreshment Bars	165
2.	Hairdressing & Chiropodist	31
3.	Bake Houses	35

4.	Butcher Shop	5
5.	Fish Processing Factories	1
6.	Hotels, Private Hotels, Motels & Boarding Houses	8
	TOTAL	245

b) Special Premises with Health Permits & Liquor Licenses - 2016

#	SPECIAL PREMISES	NUMBER
1	Restaurant & Refreshment Bars	49
2	Hotels, Private Hotels, Motels & Boarding Houses	6
3	Liquor Bars	1
4	Nightclub	19
5	Private Clubs	1
	TOTAL	76

10. REVENUE 2016

(i) Revenue from emptying septic tanks/gully emptier services

- ❖ Within the City/Outside City
Total – \$19,319.68

(ii) Revenue from Public Convenience

- ❖ Suva Municipal Market/Ratu Sukuna Park/Terry Walk/Foreshore/Picnic Park/Handicraft Centre

Total - \$263,747.06

(iii) Comparison of Revenue for the Period 2014 – 2016

REVENUE SOURCE	2014 (\$)	2015 (\$)	2016 (\$)
Gully Emptier Services			
• Within & Outside of City	\$39,088.40	\$28,123.52	\$19,319.68
Public Convenience			
• Suva Market	\$141,513.78	\$139,650.70	\$147,190.18
• Ratu Sukuna Park	\$13,506.47	\$10,110.16	\$10,305.47
• Terry Walk	\$40,303.44	\$48,579.65	\$53,976.40
• Foreshore	\$6,567.92	\$9,384.03	\$7,458.49
• My Picnic Park	\$15,775.75	\$14,123.90	\$20,730.14
• Handicraft	\$20,566.85	\$24,506.69	\$24,086.38
Total	\$277,322.61	\$274,478.65	\$283,066.74

11. HEALTH EDUCATION UNIT**1. Public Awareness Programs**

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

NO.	Location	Month	Total no. of Schedule Distributed
1.	Daya Street Squatter Settlement Nauluvatu Settlement (Padam Lala Street and Lalita Bhindi Industrial area)	Jan	68
2.	Verrier Road, Vinod Karsanji Street, Edenville Street & housing and Nababa Place	March	70
3.	PRB Flats of Nairai Road, Viria Housing and Namara Road	April	239
4.	Nayau Street, Fulaga Street and Matuku Street, Rokosawa Rd and Nacagilevu Crescent.	May	42
5.	Kula Street, Rokosawa Rd, Nairai Lane Tulele St & Macfarlane	June	145
6.	Cheng Place, Macfarlane Rd, Gaji Road /Beddoes Street /Karan Singh & Koroi Street & Jittu Estate.	July	178
7.	Wainimako Rd and Beach Rd	August	27
8.	Denison Rd, Knolly St, Reilly St, Cunningham Rd	September	98
9.	Munda Lane Lovoni Settlements and Sawau Road.	October	17
10.	Sukanaivalu Road, Bougainville Street, Mawaraka Street, Sotutu Place, Ibu Square, Criswold Road, Kameli Place, Torokina Place, Toga Lane, Munda Lane, Batiki Street, Ritova Street and Leka Street.	November	168
11.	Cunningham, Rifle Range Subdivision, Fletcher Road, Olga Place, Avon Place, Sukanaivalu Road & Off Streets, Munda Lane, Muir Lane, Ackland Street and Costello Road.	December	179
		TOTAL	1,231

b) Community Awareness Programs:

Community/Organization Mobilization / Meetings were conducted as follows -

NO.	COMMUNITY/ORGANIZATION	Month	Issues
1.	Bagasau Public Rental Board Housing	Jan	Green Village Project
2.	Charles Street – Toorak, Kia Street – Raiwai, Macfarlane Road- Raiwai and Mead Road – Nabua	Feb	practice proper Garbage and Green Waste disposal and other Health related issues
3.	Ministry of Health & SCC	March	zika awareness, larval sampling & perifocal spraying program
4.	Muanivatu Settlements	July	proper disposal of garbage and green refuse
5.	Primary Schools	July	3R Activities

NO.	COMMUNITY/ORGANIZATION	Month	Issues
6.	SCC	August	Exhibition & Information Booth
7.	Bagasau Public Rental Board	October	practice proper Garbage and Green Waste disposal and other Health related issues
	Kaunitoni Community Watch Public Rental Board Housing estate residents at Kia Street, and Macfarlane Road	November	practice proper Garbage and Green Waste disposal and other Health related issues
	Wailea –Veiyasana Youth Club		practice proper Garbage and Green Waste disposal and other Health related issues
	Insydout Youth Group		practice proper Garbage and Green Waste disposal and other Health related issues
	Namadai Methodist Church Project Committee, A. Kumar Transport and Nadave Transport Contractors		importance of having the right tools & personal protective equipment, the right attitude and proper conduct, quality of work, professional approach to their work, supervisors and most importantly our ratepayers
	Street Food Sellers		Proper licensing, Good Hygiene Practice, Food Safety, proper attitude and conduct and the cleanliness of their operating spots.
8	Hot Bread CADET Staff	December	Good Hygiene Practice & Bakehouse Requirement

c) Special Consultation and Meetings

Participated in the following special consultations -

No.	Organization	Date	Time	Issues
1.	SCC, Waste recyclers company & SPC	21 st /01		How to improve current waste separation project
2.	SCC & Ministry of Education	Jan		Clean School Program initiatives
3.	WASH FORUM	10/02		Improve more on the WASH project setup.
4.	Vector Control Technical Working Group	Feb		Revise the National Zika Virus Action Plan.
5.	SCC –Litter Prevention Officer	30/03		Refresher training.
6.	Municipal Councils & DOE	March		Clean school Program & Compost Bin Training.

No.	Organization	Date	Time	Issues
7.	SCC	June		Solid Waste Management.
8.	JPRISM Counterparts	June		Progressive Reports on Solid Waste Management.
9.	Suva Rate Payers Consultation Meeting (5 Wards)	December		Any issues regarding Council.

d) Community Clean Up Campaign:

The following groups were involved in voluntary Clean up around the city:

1. Green Lion Foundation.
2. Natuvuloka Youth Club.
3. FHL –Paradise.
4. Fiji Police Force.
5. Fiji Broadcasting Cooperation.
6. Golden Eagle Rugby Club.
7. Yat Sen Primary School.
8. Fiji Revenue & Customs Authority.
9. Itaukei Land Trust Board.
10. Fiji Commerce Commission.
11. EAST West Company.
12. Fiji Community Policing Unit.
13. Leadership Fiji.
14. Niranjana Company.
15. Veiyasana Youth Club.
16. WWF Pacific.
17. Cadravou Youth Club.
18. LDS Primary School.
19. Kaunitoni Community.

e) 3R Activities

i. Market Waste Separation & Composting Project

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

Month	Green Feed (Kg)	Compost (kg)	Total (Kg)
January	18,090	3,146.6	21236.6
February	15730.10	3146.06	18876.16
March	14547.8	3680.2	18,228

Month	Green Feed (Kg)	Compost (kg)	Total (Kg)
April	821.4	7324.8	8146.2
May	-	13,456.30	13456.3
June	2,309.1	9,801.3	12110.4
July	7,860.1	11,249.1	19109.2
August	9804.7	15,821.9	25626.6
September	19,391.1	1,083.4	20474.5
October	10,807.8	2,564.5	13372.3
November	11954.07	1658.00	13612.07
December	8420.7	2242.6	10663.3
Total	119,736.87	75,174.76	194,911.63

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

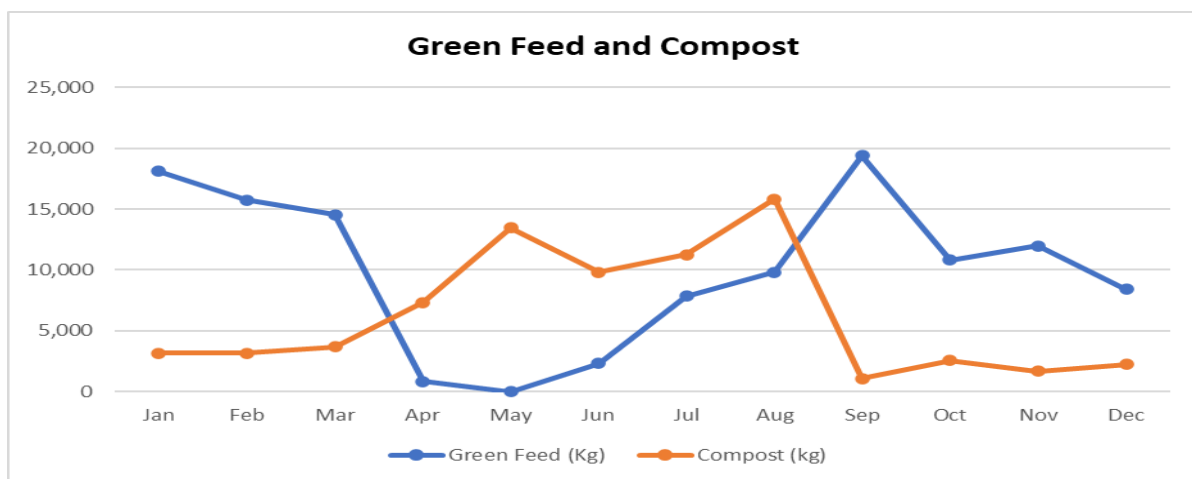


Table 2: Shows the amount of compost produced;

MONTH	TOTAL # OF BAGS (5kg/bag)	TOTAL WEIGHT (KG)	TOTAL REVENUE (\$ 2.35)
JANUARY	63	315	148.05
FEBRUARY	67	335	157.45
MARCH	90	450	211.50
APRIL	39	195	91.65
MAY	163	815	383.05
JUNE	61	305	143.35
JULY	53	265	124.55
AUGUST	19	95	44.65
SEPTEMBER	46	230	108.10
OCTOBER	10	50	23.50
NOVEMBER	109	545	256.15
DECEMBER	4	20	9.40
TOTAL	724	3620	\$ 1,701.40

(ii) Promotion of Compost binsTable 3: Shows the number of compost bin sold or given as promotion.

Month	Total sold	Amount received \$	Promotional
January	26	780	-
February	9	270	-
March	9	270	
April	8	240	
May	5	150	
June	13	390	2
July	9	270	
August	7	210	
September	17	510	
October	4	120	
November	7	210	
December	5	150	
Total	119	\$ 3,570.00	2

Total number of Bin Monitored – 15Table 4: Shows the Amount of Recyclables Collected

Month	Pet bottles (kg)	Papers (kg)
Jan		248
Feb		155
March		70
April		442
June	32	320
July		645
August		170
September		135
October		130
Total	32kg	2315 kg

(iii) Sale of Eco bag Labels:

<u>Sale of Eco Bags Label</u> Total No. Sold	Promotional Giveaway	Amount (0.55 cents per label)
422	-	\$ 232.10

(iv) Visitors at Compost Site

Month	Name of group	Purpose of visit
April	UNDP & SPREP	compost site and the waste separation project at the Suva Municipal market.
Sept	Waiyanitu Farm	sharing ideas and also to learn how we manage and process our Market waste at the compost site.
	Lami Town Council	sharing ideas and also to learn how we manage and process our Market waste at the compost site.
October	Port Moresby Delegates	Processing of market green waste into compost.

f) Clean School Program

The Team continues the 3R activities awareness during the teacher's PD's session in all the 27 Primary Schools within Suva this Year. The Final Judging program was conducted by Department of Environment from the 16th – 18th of November.

12. CYCLONE COLLECTIONS REPORTS**a) Cyclone Winston Refuse Collection Report**

TOTAL NO. OF LOADS	TOTAL WEIGHT (tonnes)
2556	7668

13. GARBAGE FEES

New garbage fees collected for the year as follows:

- From garbage fees Code 60061: \$326,827.84
- From garbage fees Code 60060: \$6,847.82
- Under ratepayer assessment: \$250,344.87
- **TOTAL GARBAGE FEES TO-DATE: \$584,020.53**

A total of 10,556 premises and 21 out of the 23 informal settlements have been visited for the garbage fees survey for the year.

FINANCE DEPARTMENT

The primary roles and responsibilities of Finance Department is to support in financial management. The following activities were carried out for the year:

Rates Section

- Collection of all City Rates including Rates arrears
- Maintaining rate payers database

Business License Section

- Billing and collection of business license
- Processing and maintaining business license database.

Revenue Section

- Billing and collection of other revenue streams.
- Responsible for managing Council's bank accounts.

Treasury Section

- Provide timely, accurate and accessible financial information to management, and policy-makers in making sound financial and business decisions.
- Provide financial information and decision support services regarding capital investments for its physical infrastructure such as roads, buildings, and plant and machinery
- Provide financial information to support financial decisions regarding development initiatives that will assist Council in creating an environment that generates and maximizes economic development opportunities.

Expenditure Section

- Reconciliations and payment of creditors accounts.
- Reconciliations of Councils loan repayment.

Information Technology Section

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

1. **Staffing**

Finance Department has 30 staff.

2. **Rates Collection Strategy**

Rates Taskforce concentrated fully on rates collection and arrears recovery strategy through – regular follow ups, door-to-door inspections, publicizing defaulting ratepayers' names in the newspapers, legal actions, placing charges, Data Bureau Services engaged for recoveries, and quarterly ward meetings with ratepayers.

3. **Rates Collected VIP**

- Current Rates \$14,839,343.01 (VIP)

- Arrears of Rates \$ 2,543,329.44 (VIP)
- **Total** **\$17,382,672.45 (VIP)**

F. APPRECIATION

In conclusion, Suva City Council expresses its thanks and appreciations to all its employees at all levels for their contribution in 2016 and also appreciates the support and assistance by our stakeholders and partners especially the Ministry of Local Government, Urban Development, Housing and Environment, Ministry of Works, Ministry of Health, Government Departments/Agencies, the Police Department, Land Transport Authority, National Roads Safety Council, Fiji Electricity Authority, Telecom Fiji Limited, National Fire Authority, Suva Retailers' Association, Suva Chamber of Commerce and NGOs.

FINANCIAL STATEMENT
FOR THE YEAR ENDED 31st DECEMBER, 2016

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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File: 1378/1

22 August 2023

Mr. Ritesh Singh
The Chairman
Special Administrators
Suva City Council
SUVA

Dear Mr. Singh

SUVA CITY COUNCIL

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

The audited financial statements for Suva City Council for the year ended 31 December 2016 together with my audit report on them are enclosed.

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

Yours sincerely

Sairusi Dukuno
ACTING AUDITOR-GENERAL

cc. Mr. Azam Khan, The Acting Chief Executive Officer – Suva City Council

Encl.



SUVA CITY COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

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**SUVA CITY COUNCIL
COUNCIL'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2016**

COUNCIL REPORT

The Council herewith submits the statement of financial position of Suva City Council (the Council) as at 31 December 2016, the related statement of profit or loss and other comprehensive income, the statement of movement in funds and the statement of cash flows for the year then ended and report as follows:

Council Members

On 31st January 2009, the Ministry of Local Government, Housing and Environment dissolved the Council. Thereafter a Special Administrator was appointed to manage the affairs of the Council. Mr Chandra Kant Umara was appointed as Special Administrator in April 2010. His employment ceased on 14 January 2019. Thereafter Mr Bijay Chand was appointed as Acting Special Administrator. A team of special administrators was thereafter appointed by the Ministry of Local Government from 28th August 2019 headed by Mr Isikeli Tikoduadua as Head (Chairperson) of the Council, Mr Vilash Chand, Ms Janice Nand, Mrs Kerry Mara and Mr Vimal Kumar. Following their expiry of term, Mr Shaheen Ali was appointed to be Acting Special Administrator from 8th October 2021 till 15 February 2022. Thereafter Mr Ritesh Singh (Chairperson), Mr Vimlesh Sagar and Mrs Sera Bola were appointed Special Administrators for a period of 2 years from 16th February 2022.

Key Management Staff

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

Acting Chief Executive Officer	Mr. Bijay Chand (from 1/05/12 to 31/7/19), Mr. Azam Khan from 1/10/19 till date
Director Health Services	Mr. Bijay Chand (till 31/07/19)
Acting Director Health Services	Mr. Naresh Narayan (from 1/03/16 till date)
Director Administration & Operations	Mr. Asaeli Tokalau appointed as Director (from 20/08/12 till 4/06/21)
Director Finance	Mr. Kavin Rathod (from 22/12/14 till date)
Director Engineering Services	Mr. Vulisere Tukana appointed as Acting (from 25/10/11 till 7/01/13) and Director from 8/01/13 till 8/11/18)
Acting Director Engineering Services	Mr. Surend Prasad (from 9/11/18 to 15/11/19)
Director Services	Mr. Aaron Phillips (from 19/10/21 till date)
Director Planning and Development	Mr. Dinesh Singh (from 04/10/21 till date)

Principal Activities

The principal activities of the Council under the Local Government Act are to provide for the health, welfare and convenience of the inhabitants of the Suva City Municipality and to preserve the amenities or credit thereof. There were no significant changes in the nature of these activities during the financial year.

Results

The operating surplus for the Council for year ended 31 December 2016 was \$1,636,178 (2015: restated* deficit of \$1,643,130).

Bad and Doubtful Debts

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

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

Current and Non-current Assets

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

* Refer to Note 31.

**SUVA CITY COUNCIL
COUNCIL'S REPORT *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016**

Current and Non-current Assets *continued*

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

Basis of Accounting

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

Unusual Transactions

In the opinion of the Council, the results of the operations of the Council during the financial year were not substantially affected by any item, transaction or event of a material unusual nature, 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 Council, to affect substantially the results of the operations of the Council in the current financial year.

Going concern

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

Events Subsequent to Balance Date

Apart from those matters described below, there has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Council, to affect significantly its operations, the results of those operations, or the state of affairs of the Council, in future years.

Delegated Road Responsibility

The Fiji Roads Authority Act 2012 gazetted on 5th of January 2012 established the existence of Fiji Roads Authority who are responsible for all matters pertaining to construction, maintenance and development of all roads in Fiji.

Roads means all land and civil infrastructure constructed by the Council including vehicle pavement from curb to curb, roadside verges, drains and curbs, road signs, road marker posts and other marking, traffic islands, bridges and culvert, footpaths and pavements adjacent to a vehicle pavement, street lights and traffic lights, parking meters, jetties and all national road, municipal roads, and such other public roads as may be determined by the Authority.

As mentioned in Note 31, the Council entered into a memorandum agreement with the Fiji Roads Authority (FRA) in January 2014 regarding the management of roads within the Suva City Council municipal area such that annual contributions of \$3,121,906 was to be paid by the Council to FRA from the 2013 financial year onwards for managing, maintaining renewing and developing of roads. Such obligations had been paid and recorded upto and including to 2013 financial year.

On 4th February 2021, a settlement agreement was made between the Council and the Ministry of Economy (the Ministry) whereby both parties agreed that pursuant to the above-mentioned Memorandum of Agreement executed in January 2014 between Fiji Roads Authority and the Council, the Council will settle the aggregate annual contribution outstanding totalling \$18,731,436 to the Ministry as opposed to FRA.

SUVA CITY COUNCIL
COUNCIL'S REPORT *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

Events Subsequent to Balance Date *continued*

Major Litigation

Civil Action No: HBC 88 of 2012 – Setavana Saumatua vs SCC

A claim for damages was brought against the Council for breach of contract for unlawful termination of the former City Lawyer, whereby the plaintiff claims for the balance of contract salary and housing allowance as at 8 January, 2012 amounting to \$101,125, and exemplary damages against the Council in the manner of the abrupt, unfair, and wrongful dismissal, and for the slander in the sum of \$100,000. As of date of this report, this case is still awaiting the Court's decision.

Impact of the Coronavirus (COVID - 19) Outbreak

Subsequent to end of the financial year, the COVID-19 outbreak was declared a pandemic by the World Health Organisation in March 2020.

Management are unable to estimate the impact of the outbreak's near-term and longer effects. This being the case, management do not consider it practicable to provide a quantitative or qualitative estimate of the potential impact of this outbreak on the Council.

The financial statements have been prepared based upon conditions existing at 31 December 2016 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at the end of the reporting period. As the outbreak of COVID-19 occurred after 31 December 2016, its impact is considered an event that is indicative of conditions that arose after the reporting period and accordingly, no adjustments have been made to financial statements as at 31 December 2016 for the impacts of COVID-19.

Impact of the Business Licensing (repeal) Act 2020

Subsequent to end of the financial year, the Parliament of Fiji had repealed the Business Licensing Act 1976, with the Business Licensing (Repeal) Act 2020 effective from 1 August 2020. Under the transitional provisions 3(1) any money received for or in relation to a pending business license application before 1 August 2020 must be reimbursed to the applicant. Under the transitional provisions 3(2) any money received for a license period after 1 August 2020 must be reimbursed on a pro rata basis.

In the 2021- 2022 National Budget announcement, as a response to the COVID-19 pandemic mentioned above, the Government had allocated \$2.6 million to pay for full market fees for one year from August 1, 2021, to July 31, 2022, for both casual and full-time market vendors in the country. Furthermore \$2.5m was allocated by the Government to pay for full fees for taxis, minibuses, carriers and stand fees for Omnibuses in the country.

The financial statements have been prepared based upon conditions existing at 31 December 2016 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at the end of the reporting period. As the repeal of the Business Licensing Act 2020 and waiver of market and base fees occurred after 31 December 2016, its impact is considered an event that is indicative of conditions that arose after the reporting period and accordingly, no adjustments have been made to financial statements as at 31 December 2016 for the impacts of the repeal of the Business Licensing Act 1976 and waiver of market and base fees.

Other Circumstances

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

For and on behalf of the Council.

Dated this 17th day of August 2023.



Mr Azam Khan

Acting Chief Executive Officer

**SUVA CITY COUNCIL
STATEMENT BY COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2016**

In accordance with a resolution of the Council, I state that:

- (a) the accompanying statement of profit or loss and other comprehensive income of the Council is drawn up so as to give a true and fair view of the results of the Council for the year ended 31 December 2016;
- (b) the accompanying statement of movement in funds is drawn up so as to give a true and fair view of the movement in the Council's funds for the year ended 31 December 2016;
- (c) the accompanying statement of financial position of the Council is drawn up so as to give a true and fair view of the state of affairs of the Council as at 31 December 2016;
- (d) the accompanying statement of cash flows of the Council is drawn up so as to give a true and fair view of the cash flows of the Council for the year ended 31 December 2016;
- (e) at the date of this statement, there are reasonable grounds to believe the Council will be able to pay its debts as and when they fall due; and
- (f) all related party transactions have been adequately recorded in the books of the Council.

For and on behalf of the Council.

Dated this 17th day of August 2023.



Mr Azam Khan
Acting Chief Executive Officer

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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INDEPENDENT AUDITOR'S REPORT

Suva City Council

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Suva City Council ("the Council"), which comprises the Statement of Financial Position as at 31 December 2016, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Movement in Funds, 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 Council as at 31 December 2016, 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 Opinion

1. Included in Fees, Charges and Rent Income caption of \$7,374,439 is revenue relating to Mini Market, Stalls, Carpark, Pool and Public Conveniences totaling \$3,184,220. These amounts were received by the Council on a cash collection basis with limited controls over the collection process, accordingly I was unable to obtain sufficient appropriate evidence over completeness and accuracy of this revenue and my audit procedures with respect to income from these sources had to be restricted to the amounts recorded in the financial statements. As a result, I am unable to express an opinion whether income from these sources is complete.
2. Included in the Statement of Financial Position is an Inventory balance of \$375,918. I did not observe the counting of physical inventory at 31 December 2016. Furthermore, I was unable to satisfy myself by alternative audit procedures concerning the inventory quantities held as at 31 December 2016. Accordingly, I am unable to determine the impact of the above limitations, if any, to the Inventory balances as at 31 December 2016.
3. The Council recorded Provision for Value Added Tax and Value Added Tax (VAT) Payable of \$2,743,893 and \$587,763 respectively in financial statements (Note 17) as at 31 December 2016. However, the Council had not reconciled the taxable supplies as per the VAT returns to the revenue balances recorded in the general ledger and the Statement of Tax account provided by Fiji Revenue & Customs Service. As a result, we are unable to determine whether any adjustments to these amounts were necessary.

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 Council 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 31 to the financial statements, which indicates that the comparative information presented as at and for the year ended 31 December 2015 was restated. My opinion is not further modified in respect of this matter.

Other information

The Management of the Council and Special Administrators are responsible for the other information. The other information comprises the Annual report but does not include the financial statements and the auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit, or otherwise appears to be materially misstated. If, based upon the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report the fact. I have nothing to report in this regard.

Responsibilities of Management and those charged with governance for financial statements

The Management of the Council and the Special Administrators are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS) and Local Government Act 1972 and for such internal control as the Management and the Special Administrators 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, the Management of the Council and the Special Administrators are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management of the Council and the Special Administrators intends to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for

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

one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Special Administrators.
- Conclude on the appropriateness of the Management's and Special Administrators' use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Management of the Council and Special Administrators 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 Local Government Act 1972 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 Council has kept financial records sufficient to enable the financial statements to be prepared and audited.


Sairusi Dukuno
ACTING AUDITOR-GENERAL



Suva, Fiji
22 August 2023

SUVA CITY COUNCIL
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	2016 \$	2015 \$ *Restated
Income			
Rates revenue	6	17,955,195	17,015,026
Business license fees		2,002,079	1,967,986
Fees, charges and rent	7	7,374,439	7,555,558
Release of deferred revenue		132,412	38,468
Other income	8	321,219	285,157
		<u>27,785,344</u>	<u>26,862,195</u>
Expenses			
Administrative and operating costs	9	(4,074,293)	(6,299,537)
Other expenses	10	(12,926,786)	(12,701,766)
Rate payer services*	11	(6,429,463)	(6,498,899)
User maintenance costs	12	(2,827,274)	(2,944,410)
		<u>(26,257,816)</u>	<u>(28,444,612)</u>
Finance income		301,860	198,291
Finance cost		<u>(193,210)</u>	<u>(259,004)</u>
Operating surplus/(deficit) for the year		<u>1,636,178</u>	<u>(1,643,130)</u>
Other comprehensive income		-	-
Total comprehensive income/(loss) for the year		<u>1,636,178</u>	<u>(1,643,130)</u>

* Certain amounts shown here do not correspond to the 2015 Financial Statements and reflect adjustments made as described in Note 31.

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

**SUVA CITY COUNCIL
STATEMENT OF MOVEMENT IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2016**

COUNCIL MUNICIPAL FUNDS	General Rate Fund	Street Light Fund	Total Council Municipal Funds
	\$	\$	\$
Balance as at 1 January 2015	32,322,611	12,168,431	44,491,042
Impact of restatement of comparatives* (Refer Note 31)	(3,121,906)	-	(3,121,906)
Restated balance at 1 January 2015*	29,200,705	12,168,431	41,369,136
Restated (deficit)/surplus for the year* (Refer Note 31)	(4,160,816)	2,517,686	(1,643,130)
Restated balance as at 31 December 2015*	25,039,889	14,686,117	39,726,006
(Deficit)/surplus for the year	(891,884)	2,528,062	1,636,178
Balance as at 31 December 2016	24,148,005	17,214,179	41,362,184

* Certain amounts shown here do not correspond to the 2015 Financial Statements and reflect adjustments made as described in Note 31.

The above Statement of Movement in Funds should be read in conjunction with the accompanying notes.

SUVA CITY COUNCIL
STATEMENT OF MOVEMENT IN FUNDS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

COUNCIL TRUST FUNDS	Notes	Parking Meter Fund \$	Car Park Fund \$	Tugi Fund \$	Total Trust Funds \$
Balance as at 1 January 2015		2,983,166	581,153	63,603	3,627,922
Surplus for the year	13	80,781	-	-	80,781
Balance as at 31 December 2015		3,063,947	581,153	63,603	3,708,703
Surplus for the year	13	172,030	-	-	172,030
Balance as at 31 December 2016		3,235,977	581,153	63,603	3,880,733

The above Statement of Movement in Funds should be read in conjunction with the accompanying notes.

**SUVA CITY COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2016**

	Notes	31 December 2016 \$	31 December 2015 \$ *Restated	1 January 2015 \$ *Restated
ASSETS				
Current assets				
Cash and cash equivalents	14	24,159,898	23,349,264	15,777,674
Inventories	15	375,918	169,696	569,867
Trade and other receivables	16	7,236,011	7,197,468	11,998,104
Loan receivable	24	46,990	45,620	44,293
Total current assets		31,818,817	30,762,048	28,389,938
Non-current assets				
Property, plant and equipment	21	32,855,595	23,629,188	16,721,332
Investment properties	22	15,499,155	13,613,880	12,545,749
Intangible assets	23	42,185	35,285	44,288
Loan receivable	24	5,053,342	5,100,334	5,145,955
Total non-current assets		53,450,277	42,378,687	34,457,324
TOTAL ASSETS		85,269,094	73,140,735	62,847,262
FUNDS AND LIABILITIES				
Council Municipal Funds				
Accumulated surplus*	Page 10	41,362,184	39,726,006	41,369,136
Council Trust Funds				
Parking meter fund	Page 11	3,235,977	3,063,947	2,983,166
Car park fund	Page 11	581,153	581,153	581,153
Tugi fund	Page 11	63,603	63,603	63,603
Total funds		45,242,917	43,434,709	44,997,058
Current liabilities				
Trade and other payables*	17	20,229,218	15,182,706	11,003,508
Employee benefits	18	1,037,080	1,319,671	1,161,124
Interest-bearing borrowings	19 (a)	919,778	1,157,573	1,146,220
Total current liabilities		22,186,076	17,659,950	13,310,852
Non-current liabilities				
Employee benefits	18	327,396	-	-
Interest-bearing borrowings	19 (b)	2,233,208	3,152,986	4,310,562
Deferred grant income	20	15,114,512	8,695,652	-
Capital grant in aid	25	164,985	197,438	228,790
Total non-current liabilities		17,840,101	12,046,076	4,539,352
TOTAL EQUITY AND LIABILITIES		85,269,094	73,140,735	62,847,262

* Certain amounts shown here do not correspond to the 2015 Financial Statements and reflect adjustments made as described in Note 31.

For and on behalf of the Council.



Acting Chief Executive Officer
Mr Azam Khan

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**SUVA CITY COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Note	2016 \$	2015 \$
COUNCIL MUNICIPAL FUNDS			
Operating activities			
Receipts from customers		25,833,494	28,177,425
Payment to suppliers and employees		(17,918,802)	(18,854,941)
Cash from operating activities		7,914,692	9,322,484
Interest paid		(193,210)	(259,004)
Interest received		301,860	42,585
Net cash from operating activities		8,023,342	9,106,065
Investing activities			
Payments for property, plant and equipment		(9,764,428)	(9,364,688)
Payments for investment property		(2,911,273)	-
Payments for intangible asset		(15,942)	-
Receipts from borrowings		45,620	200,000
Net cash used in investing activities		(12,646,023)	(9,164,688)
Financing activities			
Proceeds from borrowings		6,418,860	8,695,652
Repayment of borrowings		(1,157,575)	(1,146,220)
Net cash from financing activities		5,261,285	7,549,432
Net increase in cash and cash equivalents from Council municipal funds		638,604	7,490,809
TRUST FUNDS			
Operating activities			
Receipts - parking meter collection		692,961	789,595
Payments to employees and suppliers - parking meter		(520,931)	(708,814)
Net increase in cash and cash equivalents from Council Trust Fund		172,030	80,781
Total net increase in cash and cash equivalents		810,634	7,571,590
Cash and cash equivalents at 1 January		23,349,264	15,777,674
Cash and cash equivalents at 31 December	14	24,159,898	23,349,264

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

1. REPORTING ENTITY

The Council was incorporated in Fiji under the Local Government Act, 1972. The Council was established under the Local Government Act to provide for the health, welfare and convenience of the inhabitants of the Suva City Municipality and to preserve the amenities or credit thereof.

The registered office of the Council is at Civic Administration Building, 196 Victoria Parade, Suva, Fiji.

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of these financial statements.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds have been eliminated.

Trust Funds

The Suva City Council has received parking monies in compliance with the Traffic Act (repealed under the Transport Act 1998) and contributions from developers under the Town Planning Act. As the Council performs a custodial role, these funds are excluded from Council Funds and included as Trust Funds.

2.1 BASIS OF ACCOUNTING

Statement of compliance

The financial statements of Suva City Council have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the International Accounting Standards Board (IASB), and the Local Government Act. The financial statements of Suva City Council (the Council) for the year ended 31 December 2016 were authorised for issue by the Acting Chief Executive Office on 1st August 2023.

2.2 STANDARDS ISSUED BUT NOT YET EFFECTIVE

A number of new standards and amendments to standards are effective for annual periods beginning after 1 January 2016 and earlier application is permitted; however, the Council has not early adopted the following new or amended standards in preparing these financial statements.

New standards and amendments	Effective date
Disclosure Initiative (Amendments to IAS 7)	1 January 2017
Recognition of Deferred Tax Assets for Unrealised Losses (Amendments to IAS 12)	
IFRS 15 Revenue from Contracts with Customers	1 January 2018
IFRS 9 Financial Instruments	
Classification and Measurement of Share-based Payment Transactions (Amendments to IFRS 2)	
IFRS 16 Leases	1 January 2019
Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendments to IFRS 10 and IAS 28)	To be determined
Amendments to References to the Conceptual Framework in IFRS Standards	1 January 2020
Amendments to IAS 1 and IAS 8 – Definition of Material	1 January 2020
Amendments to IFRS 3 – Definition of a Business	1 January 2020
Amendments to IFRS 9, IAS 39 and IFRS 7 – Interest Rate Benchmark Reform	1 January 2020
Amendment to IFRS 16 – Covid-19 - Related Rent Concessions	1 June 2020
Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16 – Interest Rate Benchmark Reform – Phase 2	1 January 2021
Amendments to IAS 37 – Onerous Contracts: — Cost of Fulfilling a Contract	1 January 2022

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

2.2 STANDARDS ISSUED BUT NOT YET EFFECTIVE *continued*

New standards and amendments	Effective date
Amendments to IAS 16 – Property, Plant and Equipment: Proceeds before Intended Use	1 January 2022
AIP (2018-2020 cycle): IFRS 1 First-time Adoption of International Financial Reporting Standards – Subsidiary as a First-time Adopter	1 January 2022
AIP (2018-2020 cycle): IFRS 9 Financial Instruments – Fees in the ‘10 per cent’ Test for Derecognition of Financial Liabilities	1 January 2022
AIP (2018-2020 cycle): IAS 41 Agriculture – Taxation in Fair Value Measurements	1 January 2022
Amendments to IFRS 3 – Reference to the Conceptual Framework	1 January 2022
Amendments to IAS 1 – Classification of Liabilities as Current or Non-current (including Amendment to IAS 1 – Classification of Liabilities as Current or Non-current – Deferral of Effective Date issued in July 2020)	1 January 2023

3. FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are presented in Fijian dollars, which is the Council's functional currency. All amounts have been rounded to the nearest dollar, unless otherwise stated.

4. USE OF JUDGEMENTS AND ESTIMATES

In preparing the financial statements, management has made judgments, estimates and assumptions that affect the application of the Council's accounting policies and reported amounts of income, expenses, assets and liabilities. Actual results may differ from these estimates.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments. Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to estimates are recognised prospectively.

Assumptions and estimation uncertainty

Information about assumptions and estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amount of asset or liability within the next financial year are set out below:

(i) Impairment of non - financial assets

An impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and value in use. The fair value less costs to sell calculation is based on the available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model. The Council assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

(ii) Impairment losses on rates and fees receivable

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

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

a) Cash and cash equivalents

For the purpose of statement of cash flow, cash and cash equivalents comprise of cash on hand and cash in banks.

b) Inventories

Inventories comprises of maintenance materials, concrete products, steel, iron, mechanical spares, uniforms, stationery and miscellaneous items. The Council holds inventories for consumption for the purpose of providing works and services. There is no objective of sale for such items. The Council values items at cost, less any impairment for loss of service potential.

c) Financial Instruments

The Council classifies non-derivative financial assets into the following categories: held to maturity financial assets and loans and receivables. The Council classifies non-derivative financial liabilities as other financial liabilities.

(i) Non derivative financial assets and financial liabilities - recognition and derecognition

The Council initially recognises loans and receivables issued on the date when they are originated. All other financial assets and liabilities are initially recognized on the trade date when the Council becomes a party to the contractual provisions of the instrument.

The Council derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset. Any interest in such derecognised financial assets that is created or retained by the Council is recognised as a separate asset or liability.

The Council derecognises a financial liability when its contractual obligations are discharged or cancelled, or expired.

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Council currently has a legally enforceable right to offset the amounts and intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

(ii) Non-derivative financial assets - measurement

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Receivables are initially recognised as receivables from the commencement of each rating period and are initially measured at fair value plus any directly attributable transaction costs. After initial measurement, loans and receivables are measured at amortised cost using the effective interest method less any allowance for impairment. Gains or losses are recognised in the profit or loss when the receivables are derecognised or impaired, as well as through the amortisation process. Bad debts are written-off during the period in which they are identified.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

c) Financial Instruments *continued*

(ii) Non-derivative financial assets - measurement *continued*

Held-to-maturity financial investments

Held-to-maturity financial investments are non-derivative financial assets with fixed or determinable payments and have fixed maturities dates that the Council has the positive intention and ability to hold to maturity. These assets are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, held-to-maturity investments are carried at amortised cost using the effective interest rate method, less any impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees that are an integral part of the effective interest rate. Amortisation is recorded in profit or loss and the losses arising from impairment of such investment are recognised in profit or loss.

(iii) Non-derivative financial liabilities - measurement

Trade and other payables

Trade and other payables are initially recognised at fair value, less attributable transaction costs. Subsequent to initial recognition, trade and other payables are stated at amortised cost using the effective interest method. Rates received in advance of the rating period are recognised as a liability.

Borrowings

Interest-bearing borrowings are recognised initially at fair value, less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost using the effective interest method.

Fair value of financial instruments

The Council measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements:

Level 1: fair value is calculated using quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: fair value is estimated using inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices).

Level 3: fair value is estimated using inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The Council recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Fair value information for financial assets and financial liabilities not measured at fair value is not disclosed if the carrying amount is a reasonable approximation of fair value.

d) Impairment of financial assets

Financial assets not classified as at fair value through profit or loss, including an interest in an equity accounted investee, are assessed at each reporting date to determine whether there is objective evidence of impairment.

Objective evidence that financial assets are impaired includes:

- default or delinquency by a debtor;
- restructuring of an amount due to the Council on terms that the Council would not consider otherwise;
- indications that a debtor or issuer will enter bankruptcy;
- adverse changes in the payment status of borrowers or issuers;
- the disappearance of an active market for a security because of financial difficulties; or
- observable data indicating that there is a measurable decrease in the expected cash flows from a group of financial assets.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

e) Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost, less accumulated depreciation and impairment losses. Costs include expenditure that is directly attributable to the acquisition of the asset. Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the Council.

Depreciation

Depreciation is calculated to write off the cost of items of property, plant and equipment less their estimated residual values using the diminishing value method over their estimated useful lives, and is generally recognised in profit or loss. Depreciation is calculated on a diminishing value basis as follows:

Leasehold land	3% - 10%
Building	1% - 10%
Infrastructure assets	1%
Infrastructure assets - aid granted	1%
Furniture and fittings	10% - 15%
Vehicles	20%
Plant, equipment and machinery	15% - 20%
Vehicles and equipment - aid granted	10% - 20%
Leased vehicles	20%
Library books	20% - 33%
Computer hardware	20% - 33%

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

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

f) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

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

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

f) Intangible assets *continued*

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

For intangible assets with definite lives amortisation method used is declining balance, with an amortisation rate of 20%.

g) Investment property

Investment property is stated at cost less accumulated depreciation and accumulated impairment losses. Such costs includes the cost of replacing part of the investment property when that cost is incurred, if the recognition criteria is met.

Depreciation is calculated on a diminishing value method as follows:

Building	1.25% - 10%
----------	-------------

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

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

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

h) Fund accounting

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

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

Details of trust funds maintained by the Council are:

Parking meter fund

The Council, in compliance with the Traffic Act (repealed under the Land Transport Act 1998), has to maintain a separate account for the operation of parking meters in designated areas of roads within the city. The account has been created using Council's funds. This is shown separately for the purposes of maintaining records of balance of Council funds set aside to be utilised in Parking Meter installation projects.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

h) Fund accounting *continued*

Car park fund

This fund has been created for contributions received from developers under the Town Planning Act. The fund is used to construct and develop car parks. The account has been created using Council's funds. This is shown separately for the purposes of maintaining records of balance of Council funds set aside to be utilised in construction of car parks in Suva city.

Tugi fund

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

i) Provisions

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

j) Employee benefits

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

Wages and salaries, annual leave and sick leave

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

Provision for long service leave

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

Defined contribution plans

Contributions to Fiji National Provident Fund are expensed when incurred.

k) Leased assets

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

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

k) Leased assets *continued*

Council as a lessee

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

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

Operating lease payments are recognised as an expense in the profit or loss on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

Council as a lessor

Leases in which the Council does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms and is included in revenue in the statement of profit or loss due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income.

l) Revenue recognition

The Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Council's activities as described below. Council bases any estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement. Revenue is shown net of value added tax, returns, rebates and discounts.

Revenue is measured at the fair value of the consideration received or receivable. Revenue is measured on major income categories as follows:

Rates

The rating period and reporting period for the Council coincide. Accordingly, all rates levied for the year are recognised as revenues. Uncollected rates are recognised as receivables after providing for doubtful amounts due and doubtful rates.

Interest on overdue rates

This is charged on a daily compounding basis on overdue rates.

Business licence fees

These are recognised as revenue when businesses initially register, and thereafter, at the beginning of each financial year, until the business continues to operate.

From 1 August 2020, the Business Licensing Act 1976 has been repealed under the Business Licensing (Repeal) Act 2020, any money received for or in relation to a pending business licence application before or a licence period after 1 August 2020 must be reimbursed to the applicant (refer Note 29 - Subsequent Events for further details).

Fees, charges and rent

These are recognised as revenue as the service is provided.

m) Income tax

The Council is exempt from income tax in accordance with the provisions of the Income Tax Act.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

n) Capital grants

Capital grants are recognised in the statement of financial position initially as deferred income where there is reasonable assurance that they will be received and that the Council will comply with the conditions attached to them. Grants that compensate the Council for expenses incurred are recognised as revenue in the profit or loss on a systematic basis in the same period in which the expenses are incurred. Grants that compensate the Council for the cost of an asset are recognised in the profit or loss as revenue on a systematic basis over the useful life of the asset.

o) Finance income and finance costs

Finance income comprises interest income on short - term bank deposits and changes in the fair value of financial assets at fair value through profit or loss. Interest income is recognised as it accrues in profit or loss, using the effective interest method.

Finance costs comprise interest expense on bank charges and changes in the fair value of financial liabilities at fair value through profit or loss.

p) Impairment of non-financial assets

The carrying amount of the Council's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. An impairment loss is recognised if the carrying amount of an asset or cash generating unit (CGU) exceeds its recoverable amount.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to asset or CGU. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other asset or CGUs.

Impairment losses are recognised in profit or loss. Impairment losses recognised in respect of CGUs are allocated first to reduce the carrying amount of any goodwill allocated to the CGU (group of CGUs), and then to reduce the carrying amount of the other assets in the CGU (group of CGUs) on a pro rata basis.

q) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that the Council incurs in connection with the borrowing of funds.

r) Comparative figures

Comparatives have been restated during the year (refer to Note 31).

6. RATES REVENUE

	2016	2015
	\$	\$
General and street light rates	16,934,151	16,844,075
Less: discount	(939,466)	(1,462,274)
Interest on overdue rates	1,960,510	1,633,225
	17,955,195	17,015,026

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

	2016 \$	2015 \$
7. FEES, CHARGES AND RENT		
Fees charges - stalls, building permit, carrier stands, garbage disposal and others	4,213,578	4,366,914
Hire charges - Civic Centre and parks	122,150	121,678
Rental revenue - properties, bus station, carpark, minimarkets and others	3,038,711	3,066,966
	7,374,439	7,555,558
8. OTHER INCOME		
Fees - Gully emptier	20,862	30,430
Outside chargeable jobs (net of income/(expense))	14,608	(5,235)
Refund - Training and Productivity Authority of Fiji	48,229	35,731
Miscellaneous income	237,520	224,231
	321,219	285,157
9. ADMINISTRATIVE AND OPERATING COSTS		
Auditor's remuneration	61,408	15,217
Bad debts written off	124,467	1,073,448
Cleaning materials	203,296	290,948
Doubtful debts expense	1,744,809	2,911,471
Fiji Visitors Bureau levy	75,191	59,593
Lease charges	111,704	72,255
Legal expenses	40,002	38,570
Printing and stationery	122,030	149,418
Repairs and maintenance	978	350
Security charges	580,705	486,416
Utilities bills	576,704	492,120
Other operating cost	432,999	709,731
	4,074,293	6,299,537
10. OTHER EXPENSES		
Wages and salaries expense	9,755,826	9,832,759
Superannuation	1,138,129	993,852
Other personnel costs	503,196	477,449
Depreciation expense (property, plant and equipment and investment properties)	1,520,593	1,388,701
Amortisation expense	9,042	9,005
	12,926,786	12,701,766
No. of employees as at year end:	461	495
11. RATE PAYER SERVICES		
	\$	\$ *Restated
Fiji Roads Authority expense*	3,121,906	3,121,906
Dumping fees	696,336	718,016
Refuse collection	1,322,443	1,260,161
Cartage cost - green waste	117,239	136,680
Grass cutting	986,989	1,052,444
Maintenance of drains	133,038	194,152
Other services	51,512	15,540
	6,429,463	6,498,899

* Refer to Note 31.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

12. USER MAINTENANCE COSTS	2016	2015
	\$	\$
Vehicle expenses	645,676	918,982
Tools and materials	67,342	80,483
Hire - skip bins	342,789	230,118
Insurance and other liability	250,541	286,127
Repair and maintenance charges	729,412	692,763
Uniform and protective clothing	110,924	112,187
Phone charges	199,121	178,434
Internet charges	32,420	36,833
Computer, parking meter and other licences	47,211	34,087
Other costs	401,838	374,396
	2,827,274	2,944,410

13. SURPLUS FOR TRUST FUNDS

Surplus for the year has been determined after: \$ \$

Parking meter fund

<u>Total Revenue</u>	<u>692,961</u>	<u>789,596</u>
<u>Total Expenditure</u>		
Salaries and wages	365,489	424,480
Doubtful debts - (reversal)/provision	(4,126)	101,095
Bad debts - provision	-	1,190
Management expenses	77,268	73,427
Legal expenses	27,821	28,567
Repairs and maintenance	33,018	58,031
Stationery and postage	21,461	22,025
Total expenditure	<u>520,931</u>	<u>708,815</u>
Net surplus for the year	<u>172,030</u>	<u>80,781</u>

14. CASH AND CASH EQUIVALENTS

	\$	\$
Cash at bank	19,042,743	18,553,177
Cash at bank - Trust funds	5,113,323	4,792,314
Cash on hand	3,832	3,773
Total cash at banks and on hand	24,159,898	23,349,264

As the Council performs a custodian role, Cash at bank - Trust Funds are only to be used for development of car parks, parking meter areas and capital projects.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

	2016 \$	2015 \$
15. INVENTORIES		
General stores inventory	260,549	76,447
Stationery stock	57,181	31,465
Motor parts	46,944	34,146
Fuel stock	26,895	43,289
Less: provision for obsolescence	(15,651)	(15,651)
Total inventories	375,918	169,696
16. TRADE AND OTHER RECEIVABLES	\$	\$
Rates receivables	19,224,164	17,341,508
Less: provision for doubtful debts	(13,349,761)	(12,015,879)
	5,874,403	5,325,629
Other debtors	4,849,476	4,130,466
Less: provision for doubtful debts	(3,765,400)	(3,358,598)
	1,084,076	771,868
Accrued revenue	116,617	99,496
Prepayments	39,176	39,770
Interest accrued on term deposit and loan	66,472	67,250
Refundable deposit	55,267	53,757
Value Added Tax receivable	-	839,698
Total receivables	7,236,011	7,197,468

Trade receivables of the Council comprises of rates receivable and other debtors as disclosed above. Other debtors largely represents business license, taxi, minibuss, garbage and parking meter receivables.

Rate receivables and other receivables are interest bearing and are generally on 30-90 day terms. As at 31 December 2016, trade receivables at a nominal value of \$17,115,161 (2015: \$15,374,477) were fully impaired and provided for.

	\$	\$ *Restated
17. TRADE AND OTHER PAYABLES		
Trade payables*	9,713,094	6,816,235
Accruals	3,031,698	1,784,144
Provision for Value Added Tax	2,743,893	2,750,937
Value added tax payable	587,763	-
Other payables	1,882,796	1,633,147
Tenders	226,114	220,114
Library	12,708	12,632
Performance bond	554,982	554,983
Hall hire	156,444	152,446
Tenancy	108,701	107,066
Building	1,190,849	1,130,986
Others	20,176	20,016
	20,229,218	15,182,706

* Refer to Note 31.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

	2016 \$	2015 \$
18. EMPLOYEE BENEFITS		
At 1 January	1,319,671	1,161,124
Movement, net	44,805	158,547
At 31 December	<u>1,364,476</u>	<u>1,319,671</u>
Disclosed as:		
Current	1,037,080	1,319,671
Non-current	327,396	-
Total provisions	<u>1,364,476</u>	<u>1,319,671</u>

		2016 \$	2015 \$
19. INTEREST-BEARING BORROWINGS			
Current			
Fiji National Provident Fund		354,784	676,043
Westpac Banking Corporation		564,994	481,530
Total current	(a)	<u>919,778</u>	<u>1,157,573</u>
Non-current			
Fiji National Provident Fund		-	354,784
Westpac Banking Corporation		2,233,208	2,798,202
Total non-current	(b)	<u>2,233,208</u>	<u>3,152,986</u>
TOTAL		<u>3,152,986</u>	<u>4,310,559</u>

Terms and repayments schedule

			2016		2015	
	Nominal interest rate	Year of maturity	Fair value	Carrying amount	Fair value	Carrying amount
			\$	\$	\$	\$
Fiji National Provident Fund	6.50%	2017	354,784	354,784	1,030,827	1,030,827
Westpac Banking Corporation	4.50%	2019	1,212,024	1,212,024	1,352,339	1,352,339
Westpac Banking Corporation	4.50%	2019	1,586,178	1,586,178	1,927,393	1,927,393
Closing balance at 31 December			<u>3,152,986</u>	<u>3,152,986</u>	<u>4,310,559</u>	<u>4,310,559</u>

Particulars relating to interest bearing loans and borrowings

- a) Loans from Fiji National Provident Fund are secured by mortgage debenture over all the fixed assets, securities instruments and computer software, and accounting and other business records of the Council.
- b) The bank loan from Westpac Banking Corporation is secured by pari passu debenture deeds of \$3,400,000, \$1,300,000, \$2,100,000 and \$250,000 over all of the Council's assets and undertakings without any preference or priority of existing debentures one over another. Both loans from Westpac Banking Corporation have been fully settled in December 2019.

	2016 \$	2015 \$
20. DEFERRED GRANT INCOME		
At 1 January	8,695,652	-
Government grant received during the year	6,518,818	8,695,652
Amortisation	(99,958)	-
At 31 December	<u>15,114,512</u>	<u>8,695,652</u>

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

21. PROPERTY, PLANT AND EQUIPMENT

	Leasehold Land	Building	Infrastructure Assets	Plant, equipment & machinery	Vehicles	Library books	Aid granted assets	Furniture & fittings	Computer hardware	Leased vehicles	Work in progress	Total
Year ended 31 December 2016	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening net book amount	654,664	2,879,507	8,557,943	1,917,327	1,071,083	11,191	197,438	145,860	469,697	174,696	7,549,782	23,629,188
Additions	-	-	-	317,459	497,052	-	-	49,150	16,461	-	11,795,575	12,675,697
Transfers	-	-	15,350	5,110	-	-	15,114,511	2,331	-	-	(15,137,302)	-
Transfers to investment property	-	-	-	-	-	-	-	-	-	-	(2,911,273)	(2,911,273)
Disposals/Reversals	-	-	(33,302)	-	-	-	-	-	-	-	(6,210)	(39,512)
Depreciation charge	(1,738)	(194,016)	(105,819)	(409,671)	(272,640)	(2,551)	(132,666)	(24,632)	(109,940)	(34,939)	-	(1,288,612)
Depreciation transfers	-	759,062	21,386	506	2,055	-	-	187	6,911	-	-	790,107
Closing net book amount	652,926	3,444,553	8,455,558	1,830,731	1,297,550	8,640	15,179,283	172,896	383,129	139,757	1,290,572	32,855,595
At 31 December 2016												
Cost	669,216	5,612,177	9,358,248	8,488,151	2,242,912	300,617	16,708,386	643,118	1,781,783	1,709,759	1,290,572	48,804,939
Accumulated depreciation	(16,290)	(2,167,624)	(902,690)	(6,657,420)	(945,362)	(291,977)	(1,529,103)	(470,222)	(1,398,654)	(1,570,002)	-	(15,949,344)
Net book amount	652,926	3,444,553	8,455,558	1,830,731	1,297,550	8,640	15,179,283	172,896	383,129	139,757	1,290,572	32,855,595
Year ended 31 December 2015												
Opening net book amount	656,420	2,775,015	5,927,819	1,698,629	1,069,198	14,572	228,790	135,236	604,694	218,370	3,392,589	16,721,332
Additions	-	11,482	557,533	139,552	258,696	-	-	-	5,635	-	8,391,790	9,364,688
Transfers	-	300,543	2,167,322	433,111	508	-	7,116	28,269	2,087	-	(4,234,597)	(1,295,641)
Depreciation charge	(1,756)	(207,533)	(94,731)	(353,965)	(257,319)	(3,381)	(38,469)	(17,645)	(142,719)	(43,674)	-	(1,161,191)
Closing net book amount	654,664	2,879,507	8,557,943	1,917,327	1,071,083	11,191	197,438	145,860	469,697	174,696	7,549,782	23,629,188
At 31 December 2015												
Cost	669,216	5,612,120	9,377,473	8,165,333	1,745,860	300,617	1,593,874	591,701	1,765,449	1,709,759	7,549,782	39,081,184
Accumulated depreciation	(14,552)	(2,732,613)	(819,530)	(6,248,006)	(674,777)	(289,426)	(1,396,436)	(445,841)	(1,295,752)	(1,535,063)	-	(15,451,996)
Net book amount	654,664	2,879,507	8,557,943	1,917,327	1,071,083	11,191	197,438	145,860	469,697	174,696	7,549,782	23,629,188

NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

22. INVESTMENT PROPERTIES	2016	2015
	\$	\$
Cost		
At 1 January	19,564,969	18,269,328
Additions	2,911,273	-
Transfers	-	1,295,641
Disposal	(4,880)	-
At 31 December	22,471,362	19,564,969
Accumulated depreciation		
At 1 January	5,951,089	5,723,578
Reclassification	790,107	-
Depreciation charge for the year	231,981	227,511
Disposal	(970)	-
At 31 December	6,972,207	5,951,089
Net book value	15,499,155	13,613,880

No valuation was performed in respect of the investment properties held by the Council. As such, management are unable to retrospectively determine the fair value of these properties as at reporting date.

23. INTANGIBLE ASSETS	\$	\$
Computer software - cost		
At 1 January	287,725	287,725
Additions	15,942	-
At 31 December	303,667	287,725
Computer software - accumulated amortisation		
At 1 January	252,440	243,435
Amortisation charge for the year	9,042	9,005
At 31 December	261,482	252,440
Carrying value	42,185	35,285

24. LOAN RECEIVABLE	\$	\$
At 1 January	5,145,954	5,190,247
Add: interest	154,378	155,707
Less: repayment	(200,000)	(200,000)
At 31 December	5,100,332	5,145,954
<u>Disclosed in the statement of financial position as:</u>		
Current	46,990	45,620
Non-current	5,053,342	5,100,334
Total loan receivable	5,100,332	5,145,954

The loan is receivable from Energy Fiji Limited (formerly known as Fiji Electricity Authority) at an interest rate of 3% (2015: 3%) per annum. The term of the loan is 86 years ending on 25 July 2065.

25. CAPITAL GRANT IN AID	\$	\$
At 1 January	197,438	228,790
Additions	-	7,116
Released to the profit and loss	(32,453)	(38,468)
At 31 December	164,985	197,438

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

26. RELATED PARTY TRANSACTIONS

Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Council, directly or indirectly.

During the year, the Special Administrator, Acting Chief Executive Officer, Director Administration and Operation, Director Engineering Services, Director Finance & Director Health Services were identified as key personnel of the Council, with the greatest authority and responsibility for planning, directing and controlling the activities of the Council.

The Special Administrator manages the affairs of the Council.

	2016	2015
	\$	\$
Salaries and other short-term employee benefits	359,810	308,473

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

27. FINANCIAL RISK MANAGEMENT

The Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

This note presents information about the Council's exposure to each of the above risks, the Council's objectives, policies and processes for measuring and managing risk, and the Council's management of capital. Further quantitative disclosures are included throughout these financial statements.

(i) Risk management framework

Risk management is integral to the whole business of the Council. Financial risk management is carried out by Council's Finance Section under the policies approved by the Council.

(ii) Market risk

Market risk is the risk that changes in market prices such as interest rates will affect the Council's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

(iii) Interest rate risk

The Council's exposure to the risk of changes in market interest rates relates primarily to interest-bearing borrowings. The interest rate on these borrowing ranges from 4.50% to 6.50% (2015: 4.50% to 6.50%).

	Carrying amount	
	\$	\$
<u>Variable rate instruments</u>		
Interest-bearing borrowing	3,152,986	4,310,559

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

27. FINANCIAL RISK MANAGEMENT *continued*

(iii) Interest rate risk *continued*

Cash flow sensitivity analysis for variable rate instruments

A change of 100 basis points in interest rates at the reporting date would have increased/(decreased) equity and the profit or loss by amounts shown below. This analysis assumes that all other variables, remain constant.

	Profit or loss		Equity	
	100bp Increase	100bp Decrease	100bp Increase	100bp Decrease
31 December 2016				
Interest-bearing borrowing	315,299	(315,299)	315,299	(315,299)
31 December 2015				
Interest-bearing borrowing	431,056	(431,056)	431,056	(431,056)

(iv) Credit risk

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

The Council has no significant concentrations of credit risk. The Council establishes an allowance for impairment that represents its estimate of incurred losses in respect of trade and other receivables. The main component of this allowance is a specific loss component that relates to individually significant exposures.

The carrying amounts of the financial assets represent the maximum credit exposure.

	Carrying amount	
	2016	2015
	\$	\$
Financial assets		*Restated
Cash and cash equivalents	24,159,898	23,349,264
Held-to-maturity investments	-	-
Trade and other receivables	7,236,011	7,197,468
Loan receivable	5,100,332	5,145,954
	<u>36,496,241</u>	<u>35,692,686</u>
Financial liabilities		
Trade and other payables*	20,229,218	15,182,706
Interest-bearing borrowings	3,152,986	4,310,559
	<u>23,382,204</u>	<u>19,493,265</u>

* Refer to Note 31.

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

Rates receivables

At 1 January	12,015,879	9,700,952
Movement, net	1,333,882	2,314,927
31 December	<u>13,349,761</u>	<u>12,015,879</u>

Other debtors

At 1 January	3,358,598	2,660,984
Movement, net	406,802	697,614
31 December	<u>3,765,400</u>	<u>3,358,598</u>

Trade and other receivables

Neither past due nor impaired	157,777	21,256
Past due but not impaired	6,800,702	6,076,241
Individually impaired	17,115,161	15,374,477
	<u>24,073,640</u>	<u>21,471,974</u>

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

27. FINANCIAL RISK MANAGEMENT *continued*

(iv) Credit risk *continued*

At 31 December 2016 and 2015, the ageing of gross trade and other receivables was as follows.

	2016	2015
	\$	\$
Neither past due nor impaired	157,777	21,256
Past due 1–30 days	44,295	49,074
Past due 31–90 days	63,469	61,912
Past due 91–120 days	736,618	688,696
Yearly ageing	23,071,481	20,651,036
	24,073,640	21,471,974

Management believes that the unimpaired amounts that are past due by more than 30 days are still collectible in full, based on historical payment behaviour and extensive analysis of customer credit risk, including underlying customers' credit ratings if they are available. The yearly ageing debtors consist of rates, business license, garbage and parking meters.

(v) Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Council monitors its risk under policies approved by the Council. The Council's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses.

The table below summarises the maturity profile of the Council's financial liabilities at 31 December 2016 based on contractual undiscounted payments.

As at 31 December 2016	< 1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
Interest-bearing borrowings	1,048,676	2,267,029	63,423	3,379,128
Trade and other payables	20,229,218	-	-	20,229,218
	21,277,894	2,267,029	63,423	23,608,346

As at 31 December 2015	1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
	*Restated			*Restated
Interest-bearing borrowings	1,298,052	3,212,003	282,951	4,793,006
Trade and other payables*	15,182,706	-	-	15,182,706
	16,480,758	3,212,003	282,951	19,975,712

* Refer to Note 31.

(vi) Capital management

The Council's objective is to maintain a strong capital base so as sustain future development of the business. The primary objective of the Council's capital management is to ensure that it maintains a strong credit rating and a healthy capital ratio.

The Council monitors capital using a ratio of 'adjusted equity'. For this purpose, adjusted net debt is defined as total liabilities, comprising interest-bearing borrowings, less cash and cash equivalents. Adjusted equity (Council funds) comprises all components of Council funds.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

	2016 \$	2015 \$ *Restated
27. FINANCIAL RISK MANAGEMENT <i>continued</i>		
(vi) Capital management <i>continued</i>		
Interest-bearing loans and borrowings	3,152,986	4,310,559
Trade and other payables*	20,229,218	15,182,706
Less: cash and cash equivalents and short term deposits	(24,159,898)	(23,349,264)
Adjusted net debt	(777,694)	(3,855,998)
Total Council Funds	45,242,917	43,434,709
Adjusted net debt to adjusted equity ratio (Gearing ratio)	-2%	-9%

(vii) Pricing risk

The Council is also exposed to pricing risk, the risk that the capital value of investments may fluctuate due to changes in market prices. This risk is managed by ensuring that liquidity requirements are adequately sourced from short-term investments not subject to price risk.

(viii) Regulatory risk

The Council's profitability can be significantly impacted by the regulatory agencies. Change in the laws or regulations made by the Government could have material impact to the business activities of the Council.

28. CONTINGENT LIABILITY

Contingent liabilities as at 31 December were as follows:

	\$	\$
Indemnity guarantees	117,766	117,766
Litigation actions	410,000	410,000
	527,766	527,766

The above litigation actions represent a mixture of civil cases brought by SCC or brought against SCC which as at the date of this report have either been disposed, settled, paid out, on-going or matter is on ruling. The contingent liability amounts disclosed are the best estimate of potential liabilities.

29. COMMITMENTS

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

	\$	\$
Capital commitments	9,474,960	6,154,924

Operating lease income

The Council has leased out its building space under non-cancellable operating leases. The leases has varying terms, escalation clauses and renewal rights. On renewal, the term of the lease is renegotiated.

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

Not later than one year	2,587,992	2,587,887
Later than one year but not later than five years	2,023,972	2,943,785
Later than five years	29,583	34,413
	4,641,547	5,566,085

* Refer to Note 31.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

29. COMMITMENTS *continued*

Operating lease expenses

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

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

	2016	2015
	\$	\$
Not later than one year	120,773	76,452
Later than one year but not later than five years	474,340	279,149
Later than five years	5,649,697	2,761,776
	<u>6,244,810</u>	<u>3,117,377</u>

30. SUBSEQUENT EVENTS

Apart from those matters noted below, there has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Council, to affect significantly its operations, the results of those operations, or the state of affairs of the Council, in future years.

Delegated Road Responsibility

The Fiji Roads Authority Act 2012 gazetted on 5th of January 2012 established the existence of Fiji Roads Authority who are responsible for all matters pertaining to construction, maintenance and development of all roads in Fiji.

Roads means all land and civil infrastructure constructed by the Council including vehicle pavement from curb to curb, roadside verges, drains and curbs, road signs, road marker posts and other marking, traffic islands, bridges and culvert, footpaths and pavements adjacent to a vehicle pavement, street lights and traffic lights, parking meters, jetties and all national road, municipal roads, and such other public roads as may be determined by the Authority.

As mentioned in Note 31, the Council entered into a memorandum agreement with the Fiji Roads Authority (FRA) in January 2014 regarding the management of roads within the Suva City Council municipal area such that annual contributions of \$3,121,906 was to be paid by the Council to FRA from the 2013 financial year onwards for managing, maintaining renewing and developing of roads. Such obligations had been paid and recorded upto and including to 2013 financial year.

On 4th February 2021, a settlement agreement was made between the Council and the Ministry of Economy (the Ministry) whereby both parties agreed that pursuant to the above-mentioned Memorandum of Agreement executed in January 2014 between Fiji Roads Authority and the Council, the Council will settle the aggregate annual contribution outstanding totalling \$18,731,436 to the Ministry as opposed to FRA.

30. SUBSEQUENT EVENTS *continued*

Major Litigation

Civil Action No: HBC 88 of 2012 – Setavana Saumatua vs SCC

A claim for damages was brought against the Council for breach of contract for unlawful termination of the former City Lawyer, whereby the plaintiff claims for the balance of contract salary and housing allowance as at 8 January, 2012 amounting to \$101,125, and exemplary damages against the Council in the manner of the abrupt, unfair, and wrongful dismissal, and for the slander in the sum of \$100,000. As of date of this report, this case is still awaiting the Court's decision.

Impact of the Coronavirus (COVID - 19) Outbreak

Subsequent to end of the financial year, the COVID-19 outbreak was declared a pandemic by the World Health Organisation in March 2020.

Management are unable to estimate the impact of the outbreak's near-term and longer effects. This being the case, management do not consider it practicable to provide a quantitative or qualitative estimate of the potential impact of this outbreak on the Council.

The financial statements have been prepared based upon conditions existing at 31 December 2016 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at the end of the reporting period. As the outbreak of COVID-19 occurred after 31 December 2016, its impact is considered an event that is indicative of conditions that arose after the reporting period and accordingly, no adjustments have been made to financial statements as at 31 December 2016 for the impacts of COVID-19.

Impact of the Business Licensing (repeal) Act 2020

Subsequent to end of the financial year, the Parliament of Fiji had repealed the Business Licensing Act 1976, with the Business Licensing (Repeal) Act 2020 effective from 1 August 2020. Under the transitional provisions 3(1) any money received for or in relation to a pending business license application before 1 August 2020 must be reimbursed to the applicant. Under the transitional provisions 3(2) any money received for a license period after 1 August 2020 must be reimbursed on a pro rata basis.

In the 2021- 2022 National Budget announcement, as a response to the COVID-19 pandemic mentioned above, the Government had allocated \$2.6 million to pay for full market fees for one year from August 1, 2021, to July 31, 2022, for both casual and full-time market vendors in the country. Furthermore \$2.5m was allocated by the Government to pay for full fees for taxis, minibuses, carriers and stand fees for Omnibuses in the country.

The financial statements have been prepared based upon conditions existing at 31 December 2016 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at the end of the reporting period. As the repeal of the Business Licensing Act 2020 and waiver of market and base fees occurred after 31 December 2016, its impact is considered an event that is indicative of conditions that arose after the reporting period and accordingly, no adjustments have been made to financial statements as at 31 December 2016 for the impacts of the repeal of the Business Licensing Act 1976 and waiver of market and base fees.

SUVA CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

31. RESTATEMENT OF 2015 FINANCIAL STATEMENTS

As noted in Note 30, in January 2014, the Council entered into a memorandum agreement with the Fiji Roads Authority (FRA) regarding the management of roads within the Suva City Council municipal area. As per the memorandum agreement, the Council agreed to pay an annual contribution of \$3,121,906 commencing from 2013 financial year onwards to FRA. Such obligations had been paid and recorded upto and including to 2013 financial year. However, the Council had not recognised expenses and related amounts payable to FRA for the years 2014 and 2015 for managing, maintaining renewing and developing of roads. As a result, trade and other payables was understated while accumulated surplus was overstated as at 31 December 2014. Furthermore, the operating surplus became an operating deficit and accumulated surplus was overstated for the 2015 financial year. The correction of these items has been made retrospectively.

Subsequent to year end, a settlement agreement was entered into for the Council to settle the amount outstanding to the Fiji Road Authority.

The error has been corrected by restating each of the affected financial statement line items for the prior year, as follows:

	2015 \$	2015 \$	2015 \$
	Restated	Previously reported	Increase/ (Decrease)
<u>Statement of Profit or Loss and Other Comprehensive Income</u>			
Expenses			
Rate payer services	(6,498,899)	(3,376,993)	(3,121,906)
Operating (deficit) / surplus for the year	(1,643,130)	1,478,776	(3,121,906)
Total comprehensive loss for the year	(1,643,130)	1,478,776	(3,121,906)
<u>Statement of Financial Position</u>			
<u>As at 31 December 2015</u>			
FUNDS AND LIABILITIES			
Council Municipal Funds			
Accumulated surplus	39,726,006	45,969,819	(6,243,813)
Total funds	43,434,709	49,678,523	(6,243,814)
Current liabilities			
Trade and other payables	15,182,706	8,938,891	6,243,815
Total current liabilities	17,659,950	11,416,136	6,243,814
Total equity and liabilities	73,140,735	73,140,735	0
<u>As at 1 January 2015</u>			
FUNDS AND LIABILITIES			
Council Municipal Funds			
Accumulated surplus	41,369,136	44,491,042	(3,121,906)
Total funds	44,997,058	48,118,964	(3,121,906)
Current liabilities			
Trade and other payables	11,003,508	7,881,602	3,121,906
Total current liabilities	13,310,852	10,188,946	3,121,906
Total equity and liabilities	62,847,262	62,847,262	-

There is no impact on the Council's total operating, investing or financing cash flows for the year ended 31 December 2015 as a result of these adjustments.

SUVA CITY COUNCIL
DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2016

GENERAL RATE FUNDS - OPERATING STATEMENT

	2016 \$	2015 \$ *Restated
Revenue		
Recurrent		
General rates	14,406,089	14,329,575
Less: rates discount	939,466	1,462,274
	13,466,623	12,867,301
Interest on overdue rates	1,960,510	1,633,225
Interest on loan receivable	153,600	155,129
Fees, charges and rents	7,374,005	7,555,358
Other Income		
Amortisation of capital grant	132,412	38,468
Business and trading licenses	2,002,078	1,964,799
Gully emptier (net)	20,862	30,430
Outside jobs (net)	14,608	(5,235)
Miscellaneous	434,443	303,324
Total revenue	25,559,141	24,542,799
Less: Expenditure		
Administrative and operating costs	11,724,458	11,893,259
Auditor's remuneration	61,408	15,217
Bad debts written off	124,467	1,073,448
Consultants fee	46,696	17,700
Depreciation and amortisation	1,529,635	1,397,706
Engineering services department	1,310,190	1,212,541
Fiji National Provident Fund	1,138,129	993,852
Fiji Roads Authority expense*	3,121,906	3,121,906
Garbage and refuse collection	2,136,018	2,114,857
Grass cutting and drain cleaning	986,989	1,052,444
Health services department	360,259	399,238
Hibiscus festival/Suva carnival	51,016	9,429
Interest	193,210	259,004
Insurance	250,541	286,127
Movements in provision for doubtful debts	1,744,809	2,911,471
Roads, footpaths and bridges	133,038	194,152
Road signs, road markings and traffic lights	496	6,112
Fiji National University levy	111,941	96,033
Uniforms and protective clothing	110,924	112,187
User maintenance costs	669,219	617,942
Vehicle and plant running expenses	645,676	918,988
Total expenditure	26,451,025	28,703,613
Operating deficit for the year	(891,884)	(4,160,816)

* Certain amounts shown here do not correspond to the 2015 Financial Statements and reflect adjustments made as described in Note 31.

SUVA CITY COUNCIL
DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

TRUST FUND - STREET LIGHT FUND - OPERATING STATEMENT

	2016	2015
	\$	\$
Revenue		
Street light rate	2,528,062	2,514,499
Total revenue	<u>2,528,062</u>	<u>2,514,499</u>
Less: Expenditure		
Maintenance of street light	-	565
Power consumption	-	(3,752)
Total expenditure	<u>-</u>	<u>(3,187)</u>
Operating surplus for the year	<u>2,528,062</u>	<u>2,517,686</u>

SUVA CITY COUNCIL

DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME *continued*
FOR THE YEAR ENDED 31 DECEMBER 2016

PARKING METER FUND - OPERATING STATEMENT	2016	2015
	\$	\$
Revenue		
Parking meter		
- collections	405,371	462,253
- fines and court fees	230,711	273,140
- fleet administration	56,879	54,203
Total revenue	692,961	789,596
Less: Expenditure		
Salaries and wages	365,489	424,480
Doubtful debts	(4,126)	101,095
Bad debts	-	1,190
Management expenses	77,268	73,427
Legal expenses	27,821	28,567
Repairs and maintenance	33,018	58,031
Stationery and postage	21,461	22,025
Total expenditure	520,931	708,815
Net surplus for the year	172,030	80,781

