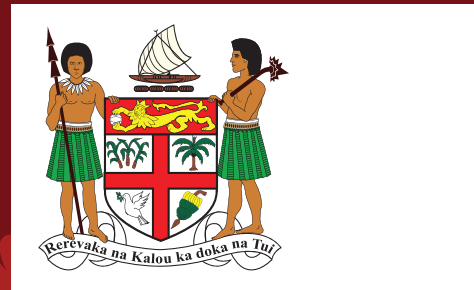




City of Suva

# SUVA CITY COUNCIL

# ANNUAL REPORT 2017



PARLIAMENT OF FIJI  
PARLIAMENTARY PAPER NO. — 139/23





**City of Suva**

9<sup>th</sup> November, 2023.

The Permanent Secretary  
Ministry for Local Government  
Suva.

Dear Madam,

RE: ANNUAL REPORT 2017

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 2017.

Thank you.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Azam Khan', on a light-colored background.

Azam Khan  
Chief Executive Officer (acting)



**2017 ANNUAL REPORT**  
**AND**  
**FINANCIAL STATEMENT**

**TABLE OF CONTENTS**

Introduction	..	..	..	..	..	..	..	..	..	..	..	3
Management of the Council	..	..	..	..	..	..	..	..	..	..	..	3 - 4
Meetings of the Council	..	..	..	..	..	..	..	..	..	..	..	4
Council Governance	..	..	..	..	..	..	..	..	..	..	..	5
Municipal Services –												
• Engineering Services Department	..	..	..	..	..	..	..	..	..	..	..	5-26
• Administration and Operations Department	..	..	..	..	..	..	..	..	..	..	..	26-33
• Health Services Department	..	..	..	..	..	..	..	..	..	..	..	33-46
• Finance Department	..	...	..	..	..	..	...	..	..	..	..	46-47
Appreciation	..	...	..	..	..	...	..	..	..	..	..	48

Appendices –

Financial Statements for the Year Ended 31 December, 2017

## **INTRODUCTION**

### **A. ANNUAL REPORT**

This Annual Report presents a summary of –

- The work we did during the year.
- The standard of service we provided.
- The contribution our work made to Suva City.
- Our financial results.

### **B. PRINCIPAL OFFICERS OF THE COUNCIL**

#### **EXECUTIVE MANAGEMENT TEAM**

1. Mr. Chandra Kant Umara, Special Administrator (01/01/17 – 31/12/17)
2. Mr. Bijay Chand, Acting Chief Executive Officer (01/01/17 – 31/12/17)
3. Mr. Asaeli Tokalau, Director Administration and Operations (20/08/12 – 31/12/17)
4. Mr. Vulisere Tukana, Director Engineering Services (08/01/13 – 31/12/17)
5. Mr. Kavin Rathod, Director Finance (22/12/2014 – 31/12/17)
6. Mr. Naresh Narayan, Acting Director Health Services (01/03/13 – 31/12/17)
7. Mr. Surend Prasad, Acting City Planner (10/02/2010 – 31/12/17)
8. Mr. Zulfikar Sahukhan, City Lawyer (28/06/2010 – 31/12/17)

### **C. DIGNITARIES WHO PAID COURTESY CALL TO THE SPECIAL ADMINISTRATOR**

Some of the dignitaries who called on the Special Administrator and signed the Visitor's Book during the year were:-

10/01/17	Advance Construction Group Visit to Fiji on the Renovation Project of the Suva Civic Auditorium
27/01/17	<u>US Naval Ship Michael Murphy:</u> CDE Bob Heely Master Chief Ben Piersen ENS Kasey Landry CDR Daniel Balsinger
10/03/17	<u>Guangdong Delegation for signing of the Friendship Garden and Landmark Building at Ratu Sukuna Road and Renovation of the Suva Civic Auditorium</u> Director Foreign Affairs, Office of the Province of Guangdong

15/03/17	<u>Indonesian Delegation to Discuss Water and Flood Management and Establishment of Sister City Relationship</u>
	Mr. Zevi Azzaino, Ministry of Public Works and Housing, Government of Indonesia
	Mr. Rahmat Suria, “ “ “ “ “
	Mr. Tamfan Madtasword, “ “ “ “ “
04/05/19	Ms. Xian, Deputy Head of Nanhai Prefecture and Delegation of Guangdong Province
22/05/17	<u>Australian Naval Vessel – HMS Wollongong Pong</u>
	Lieutenant Commander Scott Wilson and his delegation
25/08/17	<u>Guangdong Delegation for Discussion of Material of the Civic Auditorium and Management of the auditorium after the re-development</u>
	Mr. Feng Wenshaw
	Mr. Cang Feng
28/08/17	Zhejiang (China) Delegation for discussion of Business Investment in the City
20/10/17	Lieutenant Commander Nick Lee and Delegation of the Australian Naval Vessel – Hmas Childers

#### **D. MEETINGS OF THE COUNCIL**

Meetings of the Council and Standing Committees during the year were held from January 2017 till December 2017 are as follows:-

##### Council Meetings

-	Ordinary Meetings	..	..	..	..	..	12
-	Emergency Meetings	..	..	..	..	..	2

##### Committee Meetings

-	City Development	..	..	..	..	..	12
-	Infrastructure and Works	..	..	..	..	..	12
-	Strategic and Major Projects	..	..	..	..	..	12
-	Health and Market	..	..	..	..	..	12
-	Human Resources and Industrial Relations	..	..	..	..	..	12
-	Finance	..	..	..	..	..	12
-	Tender	..	..	..	..	..	7



## **E. COUNCIL GOVERNANCE**

Suva City Council is a proclaimed City (7<sup>th</sup> 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.

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 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 upgrade Annual Accounts from 2012 onwards full international financial reporting standards. Work commenced in this area from financial year 2015. Council has been able to place before Parliament 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 2017 were:

i. **Works Depot**

- Construction and Maintenance of roads and 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 Councils development projects.
- Attending to Ratepayers Complaints and Queries on Building and Development.

**iv. Engineering and Design Section**

- Survey, investigation and Design of Councils infrastructure.
- Monitoring of Sub divisional works within the city.
- Attending to Ratepayers 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 FOR THE COUNCIL**

The following works were carried out during the financial year 2017:

**1. Drainage Improvement Works**

- (i) Naranji/Jeeta Lal Drainage Improvement.
- (ii) 171 Mead Road Drainage improvement.
- (iii) Whippy Street Drainage improvement.
- (iv) Lovoni road Drainage Improvement.
- (v) Lot 3 Lucy Lane Drainage improvement.
- (vi) Korotiki Lane drainage Improvement.
- (vii) 14 Vinod Kasanji-drainage repairs.
- (viii) Beach Road Drainage Improvement.
- (ix) Robertson Road drainage Improvement.
- (x) 56 Brewster Street Drainage Improvement.
- (xi) Burerua road drainage improvement.
- (xii) Mango Café-Drainage Clearing.
- (xiii) Suva Market - Clear blocked Culvert Usher Street end.

**2. Road, Lanes and Footpath Improvement Works**

- (i) Waimanu road Footpath Repairs.
- (ii) Cumming Street Footpath Repairs.
- (iii) Bureta Park Footpath Repairs.
- (iv) Renwick Road Footpath Repairs.
- (v) Toorak Road Footpath Repairs.

- (vi) Rewa street Footpath Repairs.
- (vii) Vunivau Subdivision-Leakage Repair and footpath.

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

- (i) Stores Extension.
- (ii) Sukhu Park Convenience construction.
- (iii) Library Roof Replacement.
- (iv) Nauluvatu Settlement.
- (v) MPI Carpark Public Convenience upgrade.
- (vi) Suva Market Weekend Vendor Toilet.
- (vii) Bureta Park Vehicle crossing and Basketball Court.
- (viii) My Suva Picnic Park Tool Room.
- (ix) Queen Elizabeth Drive upgrade.
- (x) Compost Site improvement.
- (xi) Samabula Health depot renovation.
- (xii) Light pole Base opposite Pony Club.
- (xiii) Samabula depot Clean up and repair.
- (xiv) Removal of Shed from Depot.
- (xv) Depot Storage shed repair.
- (xvi) Archive Container Shed.
- (xvii) Terry Walk Public Convenience upgrade.
- (xviii) Recycle Bin Installation.
- (xix) Gimit Remembrance Day Celebrations – Albert Park logistics.
- (xx) Archive clean up.
- (xxi) Stellar Marist Bus shelter Repairs.
- (xxii) NTH Dry room and shower area.
- (xxiii) Civic tower -Ceiling tile and Public Convenience repairs.
- (xxiv) Samabula depot Welders shed repairs.
- (xxv) Repairs to bridge My Suva Picnic Park.
- (xxvi) Suva Market office renovation.
- (xxvii) IT server Room washing and cleaning
- (xxviii) Suva Market Roof-temporary Repair
- (xxix) Samabula Depot-Time keepers office repairs

4. Tender – Documentation, Evaluation, Awarding and Supervision

The following tenders were called for and processed:

- (i) Tender for Cleaning Contract Civic Tower and Civic House Buildings.
- (ii) Tender For Supply of Corporate Uniform.
- (iii) Tender for the Servicing of Fire Alarm and Equipment's.
- (iv) Tender for the Servicing of Fire Alarm and Equipment's **(re-advertisement)**.

- (v) Tender for Design and Build of Shelter Sails Awnings Suva Municipal Market Rowell Rd.
- (vi) Tender for Design and Build of Shelter Sails Awnings Suva Municipal Market Rowell Rd (**Re-advertisement**).
- (vii) Tender for Supply of Truck Engine (Reg; FL556) File# 46/01 FL556 T2017.
- (viii) Tender Supply of 5 New Pay and Display Parking Meters.
- (ix) Tender Supply of New Tyres (re-advertisement).
- (x) Tender for Structural Engineering Consultancy-Civic Centre reconstruction.
- (xi) Tender Building Services Consultancy Suva Civic Centre.
- (xii) Tender for supply of heavy-duty water proof rain suits (re-advertisement).
- (xiii) Tender used vehicles and Plants Sept 2017.
- (xiv) Tender City cleaning maintenance service contract 2018-2020.
- (xv) Tender for printing and posting of rates, business license and Garbage fees demand notices.
- (xvi) Tender for Renovation/Maintenance of Albert Park Turf.
- (xvii) Tender for Provision of Insurance Broker Services File # CE94/38-T2017.
- (xviii) Supply of Overall Dust Coat Shirts and trousers.
- (xix) Supply of Safety Footwear (safety shoes and gum boots).
- (xx) Supply of Leather hand gloves.
- (xxi) Supply of Cleaning Materials.

#### 5. General

The department also:

- a. 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 correspondence.
  - 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.

#### **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 and Location	Proposal	Decision
Sweta and Company	CL 4311	Propose Tax Agent Office	Approved
Fun in the Pacific Tours	Lot 23 Section 32 CL 1698	Rental Cars	Approved
Lewis Witcombe	Lot 23 Section 32 CL 1698	Administrative Office	Approved
CMS Holdings	S 87 Lot 1-2 and 11 to 13	Commercial Office	Approved
JB Realtors	S 21 CL 1572	Real Estate Office	Approved
United Club	CT 7178 Williamson Road	Restaurant	Approved
Ben Patricks	CT 2143 Kasanji St	Hair and make up	Approved
Sea Land Process	CT 35539 Rona St	Office	Approved
Marco Polo Holdings	Lot 14 DP 4017	Landscaping	Approved
Vito Mitchell Qaqa	CL 1698	Rental Car Office	Approved
Paradise Beverage	CT 3121 Lot 2 DP 2311 Forster Road	Lunch Room	Approved
Fixun Language School	CT 6607 Lot 3 DP 7172 Goodenough St	School	Approved
Bidesi and Sons	CT 10532 Robertson Road	Private Hotel	Approved
Triniz Superstone	CL 2304 Tofia Street	Grocery Shop	Approved
Usha Ben	CT 5634 DP 6068	Apartment	Approved
Carpenters Properties	CT 17396 CT 19333 Mika Dreu Place	Private School	Approved
Instans Pte Ltd	CL 17481 Reservoir Road	Real Estate Office	Approved
Sunshine and Estate	CL 1804 Lot 8 Totoya St	Real Estate Office	Approved
Fiji Golf Club	CT 6312 DP 972	Billboard Advertising Sign	Approved

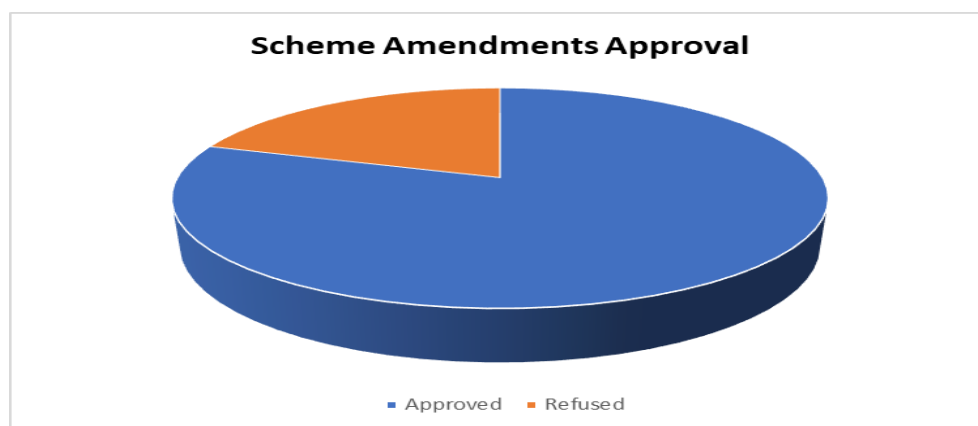
### Subdivision Approvals

Council considered three (3) subdivision applications in the year 2015. All other subdivision applications which had areas less than 5 acres were dealt with administratively in accordance with Council's delegation of authority given to the CEO.

Applicant	Description	Current Zones	Proposal	Decision
Rups Invesment Limited	CT 7592 Sawau Road	Residential	Amendment	Approved
Director of Lands	Lot 1 and 2 DSS 1758	Government Purpose	Police Headquarters	Approved
K. Bhindi Subdivision	CT 8326, CT 9612 and CT 9613	Residential	Residential	Approved

Amendment to the Scheme

Applicant	Description	Zone	Status
Hargovind	Lot 1 DP 1795 CT 7867 Rewa Street	Residential B to Commercial B	Approved
Director Lands	Lot 13-16 S 856	Residential C to Residential D	Approved
Niranjan Autopart LTD	Lot 25 DP 2170 CT 17886	Residential B to Commercial B	Refused
Director Of Lands	Lot 13-16 S 856	Residential C to Residential D	Approved
Shiu Prasad	CL 11856 Lot 9	Residential B to Commercial B	Approved
Alvin Karan	CL 66296 Fletcher Road	Residential B to Commercial C	Approved
Arvin Dutt	CL 1750 S 861 Fletcher Road	Residential C to Commercial B	Approved
Sandaya Devi Prasad	CL 66296 Lot 1 DP 2400	Residential B to Commercial C	Approved
Robert Tar Song Chung	CT 6054 Lot 4 DP 312	Residential B to Commercial D	Approved
Colour Marketing	CT 3518	Residential B to General Industrial	Approved.
Director of Lands	Holland St	Civic Recreational to Special Use	Approved
Fiji Sports Council	CL 15976 Suva Lawn Tennis Club	Recreational to Special Use	Approved.
USP	CL 6165 Laucala Bay Road	Education to Commercial B	Approved.
A Plus Investments	CT 8048 QEB Drive	Residential B to Commercial B	Refused
Multiplex Investments	CL 19164 and CT 40940 QEB Drive	Residential B to Commercial C	Refused



General Items

Owner/Applicant	Description and Location	Issues	Remarks
China Railway	Lot 1 CL 14010	Open Space Acquisition	Undecided
Suva City Council	Lot 1 DP 3660	Open Space for Mini Market	Approved
Muaivatu	Muaivatu Informal Sector	Water Connection	Approved
Meli Raucavulavula	Lot 87 S 1339 Viria Road	Open Space	Approved
Mobil Oil Australia	CL 4428 Foster Road	Open Space	Approved

**BUILDING SECTION****Building Developments:**

A total of 595 building applications was received in 2017 by the Suva City Council with the total estimated value of works of **\$155,059,818.02** compared to a value of **\$98,163,913.89** for the same period in 2016. These development applications range from renovation and refurbishment to construction of new apartment buildings, various warehouses and commercial projects

In addition, 410 Building Permits were issued in 2017 for construction, with an aggregate value of \$134,788,161.64 compared to 413 Building Permits issued with an aggregated value of \$88,063,497.73 in 2016. It should be noted that some of the building permits issued were from applications received in the previous years and processing of applications is also dependent on the applicant in addressing issues, if any, on their application for compliance with the current Acts and National code.

Tabulated below, in Table 1 and 2 are the Major Developments and Redevelopment applications respectively, with the estimated value of works to be in excess of \$100,000 received and those that were approved during the year 2017 period.

TABLE 1: **BUILDING APPLICATION RECEIVED DURING 2017**  
**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. 2017	Suva Private Hospital	Refurbishment	Amy	\$850,000.00	\$1,914.00	9/1737
	Yue Lai Hotel	Extension	Bau	6,500,000.00	\$11,475.19	9/1324
	Aseri and Maria	Flats	Bidesi	191,400.00	\$465.04	45/705
	Govind Singh and Asha Singh	Extension	Reki	\$462,000.00	\$1,061.67	44/1347
	Aktar Ali	3 Storey Building	Lovoni	\$300,000.00	\$704.00	48/3606
	Sanjay Singh	Renovation	Paul Sloan	\$121,000	\$310.19	48/3430

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	William and Gosling	Warehouse Extension	Leonidas	\$140,000.00	\$352.00	48/2583
Feb. 2017	Fiji Credit Union	Regularise Retaining Wall	Pender	\$371,670.00	\$751.64	9/195
	BSP Life	New Food Court	Renwick	\$398,700.00	\$921.14	9/449
	Methodist Church	Double Storey	29 Moala	\$135,000.00	\$354.00	45/867
	Jacky Fung	New Residence	Rifle Range	\$321,668.00	\$751.64	45/2692
	Fiji Golf Club	Extension	Rifle Range	\$113,400.00	\$293.44	45/1033
	Kishore Daya	Apartment	Rt Ganilau	\$4,236,000.00	\$9,363.19	44/2599
	Rokobar Ltd	Additional Flats	Rt Sukuna	\$350,000.00	\$17.60	44/259
	Percy Steven	Extension and Alteration	Namadai Heights	\$162,000.00	\$400.44	48/1269
	Rajan Ravinesh	Carport and Extension Swimming Pool	Padam Lala	\$120,000.00	\$308.00	48/1717
	Ajay Prasad	New House	Rev Mustapha	\$125,680.00	\$320.49	48/3611
	Henry Stephen	Extension	Princess	\$250,000.00	48/1103	48/1103
	Paradise Beverages	New Shed	Walu Bay	\$173,000.00	48/697	48/697
Mar. 2017	Diocese Of Polynesia	Addition and Alteration	43 Bau	\$100,000.00	\$264.00	9/1144
	Parmar Footwear	Extension	Marks	\$187,000.00	\$455.39	9/1842
	Fiji Care Insurance	Office and Apartment (OUTLINE)	Amy	\$480,000.00	\$17.60	9/1134
	Transam Ltd	Office and Refurbishment	Rodwell	\$200,000.00	\$484.00	9/846
	Mcgregor Invesment	New Rooms	Mcgregor	\$100,000.00	\$264.00	9/630
	Kaur Sami	Extension	Batiki	\$231882.00	\$54.35	45/37
	Marco Polo Holding	Roof Over Driveway	Carpenter	\$100,000.00	\$264.00	44/2143
	Pritesh Kumar	Renovation	Domain	\$100,000.00	\$264.00	44/1708
	Felix Anthony	Additions	Tuisowaqa	\$480,000.00	\$1,100.00	48/1248
	Usha Investment	Renovation and Extension	Lakeba	\$150,000.00	\$374.00	48/263
	Lestate Company	Flats	Paul SLOAN	\$367,642.00	\$852.79	48/3599
Apr. 2017	Nazmeena Aziz	Apartment	Berry	\$473,280.00	\$1,085.20	9/953
	The Salvation Army	3-4 Storey Accommodation Block	McGregor	\$1,100,000.00	\$2,464.00	9/1472



Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Dong Hua	10 Storey Apartment	Nararo	2,000,000.00	\$126,444.00	44/2415
	Yue Lai Hotel	Driveway and Retaining Wall	Nailuva	\$350,000.00	\$814.00	44/2458
	Blue Comp	Extension	Reki	\$150,000.00	\$374.00	44/1460
	Mobil Oil	Under Ground Pipe Line	Rt Mara	\$995,000.00	\$2,224.00	48/565
	Pacific Energy Ltd	Retaining Wall	Walu BAY	\$280,768.00	\$661.69	48/769
	Sarah Kwong	New Residence	21 Kaba	\$260,496	\$617.09	48/222
	Mohammed Sareem	New Building	Fulaga	\$385,740.00	\$892.59	48/156
May 2017	National Trust of Fiji	Rehabilitation Works	Rt Cakobau	\$250,000.00	\$594.00	9/640
	Mobil Oil Aust	Pipeline Repair	Retriever	\$755,000.00	\$1,771.20	9/1523
	Victors Ltd	Burger King Outlet	Edward	\$100,000.00	\$264.00	9/2117
	Selva Reddy	Proposed Flats	Huon	\$1,200,000.00	\$2,684.00	9/1474
	Carpenters Properties	Civil Works	Town Hall	\$120,000.00	\$308.05	9/2229
	USP	New Classroom	Laucala Bay	\$125,000.00	\$319.00	44/1993
	Fiji Sports Council	Renovation and Extension	Laucala Bay	\$3,790,000.00	\$8,382.00	44/586
	Mohammed Feroz	Apartment	Rt Iioivatu	\$1,500,000.00	\$3,349.00	44/2446
	Soul City Holding	Renovation	Beach Rd	\$300,000.00	\$17.60	44/508
	Mr Nagin	Apartment	Reki	\$370,875.00	\$859.92	44/2448
	Song Liu	New Residential Building	Rakua	\$700,000.00	\$1,584.00	44/2461
	Star Printery	Refurbishment and Extension	33 Marou	\$300,000.00	\$706.20	44/844
	Emosi Vosataki	Extension	78 Paul Sloan	\$198,000.00	\$479.60	48/3077
	Rhuezial Hanif	Proposed 4 Storey Building	8 Dalton PI	\$1,061,125.00	\$2,378.44	48/2050
	Amitesh Karan	Renovation and Extension	17 Tubou	\$126,000.00	\$321.19	48/826
June 2017	Bidesi and Sons	Fitout	Waimanu	\$150,000.00	\$373.66	9/1840
	Macgregor Inv	Relocation Of Baka Bar	Pender	\$150,000.00	\$373.66	9/317
	Min Chin Chee	3 Storey Building	Leys	\$336,600.00	\$784.51	44/2461
	Yu Ying	Extension (OUTLINE)	Kia	\$120,000.00	\$17.60	44/1164
	Sikh Temple	Addition and Alteration	MOALA	\$679,200.00	\$1,144.00	45/1349

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Nilesh Sharam	New Residence	21 Mukta	\$353,978.00	\$822.74	45/2695
	Gold Rock	Extension and Refurbishment	Mead	\$175,040.00	\$429.08	48/3353
	Moonlight Inv	Industrial Development	Foster	\$893,704.55	\$2,013.95	48/3521
	Gyan Chand	New Residence	Kali	\$142,625.00	\$357.69	55/1003
	Pradeep Lal	New Residence	Tamavua	\$1,000,000.00	\$403.92	55/3
July 2017	Tevita Senilumi	Extension and Fencing	11 Hunter	\$170,000.00	\$368.50	9/2041
	FNPF Hotel Resort Ltd	Refurbishment	Victoria	\$1,500,000.00	\$3,344.00	9/709
	Bidesi and Sons	As BUILT	Waimanu	\$150,000.00	\$374.00	9/1840
	Bread Bank	Fitout	Thomson	\$400,000.00	\$924.00	9/627
	Elenoa Tawake	New Residence	Rakoroi	\$150,000.00	\$374.00	44/2463
	Nahari Electrical	Industrial Shop Outlet	Karsanji	\$4,000,000.00	\$11,078.88	45/2490
	Dharmend Chandra	Extension	Bureta	\$175,000.00	\$297.44	48/51
Aug. 2017	W G International	Twenty Storey Building	Desvouex	\$44,580,000.00	\$98,120.00	9/566
	Carpenters Properties	Pilling Works	Town Hall	\$300,000.00	\$6,644.00	9/2229
	Veeral Patel	Renovation	Varani	\$400,000.00	\$924.00	44/321
	Melinda	New Building	Cheng	\$183,480.00	\$447.65	44/273
	Narendra Singh	Extension	Joe Singh Pl	\$338,766.00	\$789.29	44/1808
	Shalendra	Renovation	11 Raisara	\$500,000.00	\$1,144.00	44/1988
	Lui Xi	Apartment	Armstrong	\$897,000.00	\$2,017.39	45/138
	Comfort Home Furnishing	Showroom Extension	Yarawa	\$233,522.73	\$557.74	45/1275
	Mohammed Ali	Extension	Salesi	\$111,600.00	\$289.49	48/1266
	Jagdish Chandra	As Built	Lakeba	\$120,000	\$308.00	48/275
	Carpenters Properties	Double Storey Timber Building	Mead	\$314,582.00	\$735.54	48/2229
	Mahendra Lal	New Building	Krishna	\$816,258.00	\$1,839.79	55/829
	Manobhan Ltd	Industrial Warehouse	Cunningham	\$1,956,000.00	\$4,349.18	55/418
Sept. 2017	Mobil Oil	New Canopy	Victoria	\$285,000.00	\$671.00	9/1523
	Finance Pacific Towers	Restaurant Office	Bau	\$500,000.00	\$1,045.00	9/1407
	Arvindkan Patel	Fence	Rt Sukuna	\$100,000.00	\$264.00	44/2155
	Stephen Chand	Fencing and Excavation	14 Domain	\$150,000.00	\$374.00	44/1679

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Indian Associates	Classroom Blocks	43 Huon	\$259,420.00	\$535.13	45/2479
	Meleti Kula	Renovation and Extension	335 Grantham	\$200,000.00	\$484.30	45/2018
	SCC	Upgrade Substation	Ruve	\$150,000.00	\$374.00	45/2697
	Miles Young	New Building	Mika Dreu	\$800,000.00	\$1,804.00	48/1871
	Ajesh Sugar	Upgrading of Existing	4 Bhindi	\$230,770.00	\$551.69	48/96
	Roy Singh	New Building	Salato	\$400,000.00	\$924.00	48/2029
Oct. 2017	Fiji Television Ltd	Renovation	Brown	\$11,000,000.00	\$2,464.00	9/332
	Mr and Mrs Kalesi Warren	As Built	Gardiner	\$104,485	\$273.84	44/665
	Timoci Tora	Extension	Avon	\$142,000.00	\$360.69	44/1599
	Krishan Raguwaya	Extension	Lavena	\$141,000.00	\$354.00	48/259
	Kameli Waniqolo	Renovation	Lakeba	\$120,000.00	\$300.00	48/2655
	Nabua Sanatan Campus	Workshop	Komave	\$140,000.00	\$352.89	48/1265
	Krishna Datt	Double Storey Building	Sawau	\$307,590.00	\$720.69	48/3605
Nov. 2017	Penia Ltd	Kitchen Renovation	Scott	\$115,000.00	\$297.00	9/1362
	Penia Ltd	Office Fitout	Scott	\$110,000.00	\$260.00	9/1362
	Terrance and Lucy Erasito	Renovation	18 Desvouex	\$191,000.00	\$464.00	9/1665
	Huan Chen	Extension	135 Laucala Bay	\$500,000	\$1,144.00	44/558
	Kippax Investment	Residential Development	Muanikau	\$709,000.00	\$1,584.00	44/2391
	Stephen Chand	Refurbishment	Domain	\$100,000.00	\$264.00	44/1679
	Sai Prem Foundation	Medical Centre	Muanikau	\$180,000	\$440.00	44/2466
	Fairview Ltd	Residential Building	Richards	\$1,400,000	\$3,124.00	44/2221
	Fong Sang	Double Storey Building	Fletcher	\$225,119.45	\$539.25	45/831
	Sandeep Kumar	Apartments	Kaunitoni	\$950,000.00	\$2,134.00	45/1896
	Ravenesh Bharat	Additional Flats	Howell	\$125,160.00	\$319.34	45/590
	Kamrun Nisha	Extension	Kaunitoni	\$150,000.00	\$374.00	45/1687
	Max Marketing	Warehouse	Viria	\$2,400,000.00	\$5,323.64	45/2698
	Azad Ali	Double Storey Building	Extension St	\$750,000.00	\$1,624.00	45/258
	Mahammed Harun	Extension	Dilio	\$100,000.00	\$264.00	45/2085

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Navin Reddy	Double Storey Building	Ambler	\$240,000.00	\$578.00	45/2699
	Ravil Singh	New Residence	Wairua	\$750,000.00	\$1,694.00	48/2521
	Reapi Lokoloko	New Residence	Pikeu	\$212,000.00	\$510.39	48/694
	Sumasafa Fesaitu	New Residential Building	Paul Sloan	\$350,000.00	814.00	48/3624
	Adriene Raman	Flats	Ragg Ave	\$135,000.00	\$341.00	48/1271
	Rups Investment	Apartments	Bayview	\$4,000,000.00	\$8,844.00	48/3602
	Merelita Mccurthy	Refurbishment To Residence	Deoji	\$650,000.00	\$1,474.00	55/910
	Josese Rakuita	New Building	Rokosawa	\$123,165.00	\$314.94	55/870
Dec. 2017	Carpenters	Piling Works	Victoria	\$160,000.00	396.00	9/2229
	Anil Kapadia	Extension	Augustus	\$114,492.00	\$295.84	9/1938
	Sakiusa Nabou	Multi-Unit Residential	Fletcher	\$150,000.00	\$374.02	44/73
	Nasib Holdings	New Residence	Raisara	\$1,000,000.00	\$2,244.00	44/271
	MGM High School	Renovation and Extension	Fletcher Road	\$859,000.00	\$1,931.00	45/285
	Josefa Kulinidilo	Renovation and Extension	Aidney Road	\$150,000.00	\$374.00	45/4
	P B Patel and Sons	Commercial Development	Rt Mara	\$3,000,000.00	\$6,644.00	45/2019
	Sadiq Ali	New Residence	Batiki	\$243,442.00	\$579.59	45/50
	Bwji Maharaj	New Residence	Rifle Range	\$350,000.00	\$814.00	45/2168
	Henry and Gladys Stephen	Extension	Princess	\$500,000.00	\$1,144.00	48/1103
	Mahendra Nair	New Flats	Salala	\$239,550.00	\$571.00	48/979
	Classic Paints and Hardware Supplies	Extension	Matanikutu	\$500,000.00	\$1,143.96	55/516
	L D S	New Dormitory	Delaidraudrau	\$1,578,973.00	\$3,517.74	55/1008

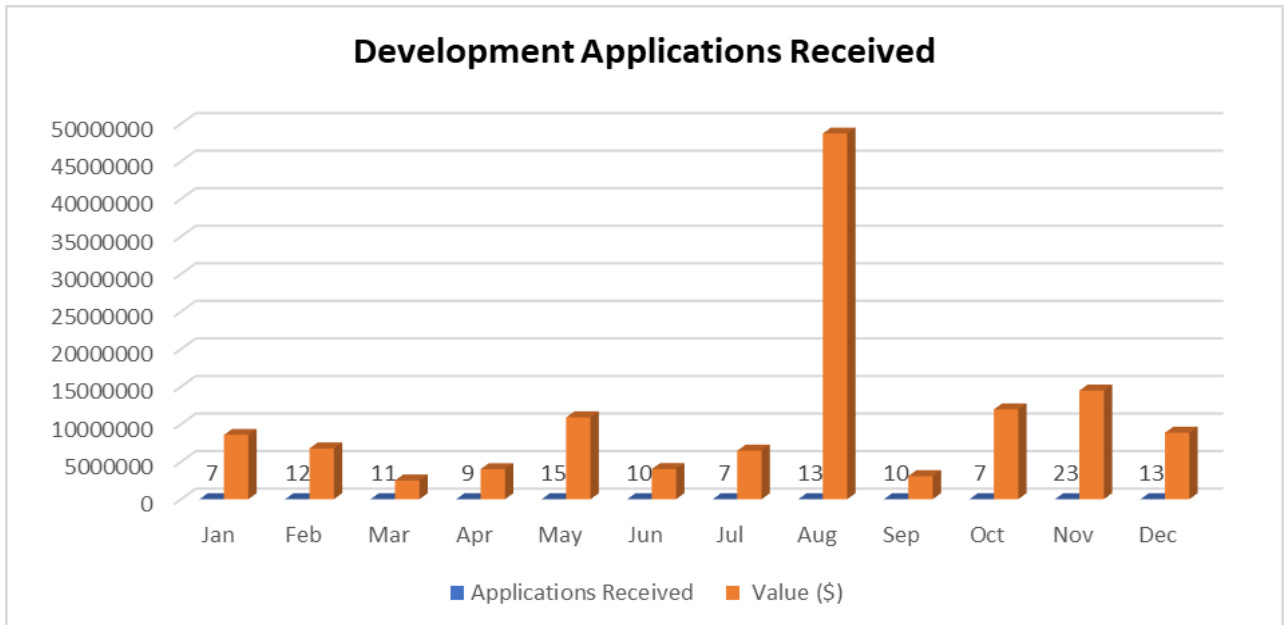


TABLE 2: BUILDING APPLICATION APPROVED (PERMIT ISSUED) DURING 2017 VALUE IN EXCESS OF \$100,000.00

Owner	Description of bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Hong Ying	Residential Apartment	Honson	\$520,000	\$1,188.00	9/1114
Ishwarlal Bhagwandas	Proposed Additional Floor Over Existing Concrete Roof Slab	Waimanu	\$200,000.00	\$484.00	9/359
Mr and Mrs Uttam and Sashi K. Lal	Proposed 3 Storey	Ruve	\$246,252.00	\$585.75	45/1042
Pradeep Lal	Proposed New Residential Building	Padam Lala	\$600,820.00	\$1,365.80	48/1471
Vijay Bhanabhai	Proposed Extension	Princess	\$152,000.00	\$382.90	48/1090
FMF Investment Co Ltd	Proposed Office Renovation and Addition	Leonidas	\$150,000.00	\$374.00	48/886
Mohammed Hanif	Proposed Extension	Lakeba	\$129,140.00	\$328.11	48/265
Ying Huang	Proposed New Residential Building	Vunakece	\$264,897.00	\$626.75	48/1359
CJ Patel (Fiji Dairy)	Proposed Enclosure of Existing Carpark for Storage Area	Cunningham	\$500,500.00	\$1,164.00	55/202
Water Authority of Fiji	Proposed New Wooden Building (Library)	Brown	\$100,000.00	\$264.00	9/2225
Suva Private Hospital and Miot Pacific	Proposed Refurbishment to Miot Pacific	Amy	\$850,000.00	\$1,914.00	9/1737

Owner	Description of bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Sandcastles Ltd	Proposed New Flats at Seni Buadromo Rd	Seni Buadromo	\$180,000.00	\$440.00	44/2135
Krishna Kumar	Proposed Construction of Residential Building / Boundary Fence	Iloilovatu Rd	\$500,000.00	\$1,144.00	44/2441
Binjie Investment Ltd	Proposed Renovation and Extension to Existing	Rt Sukuna	173,514.00	\$425.73	44/595
Kar Enterprise Ltd	Proposed New Commercial Development	Grantham	\$575,150.00	\$1,309.33	44/839
Ashneel Balwant	Proposed Extension	Dhanji	\$100,000.00	\$392.50	45/215
Classic Paints and Hardware Supplies Ltd	Proposed New Storage Building	Dilio	\$171,848.50	\$422.05	45/2085
Vodafone Fiji	Proposed Office Extension	Princess	\$528,000.00	\$1,205.60	48/1076
Carlton Brewery (Fiji) Ltd	Proposed New Office	Foster	\$300,000.00	\$704.00	48/697
Carlton Brewery (Fiji) Ltd	Proposed Extension to Dry Goods Store	Foster	\$236,000.00	\$563.20	48/697
Dip Chand	Proposed 3 Storey Building	Nayau	\$1,000,000.00	\$2,244.00	48/331
Manohar Maharaj and Maya	Proposed New Residential House	Seru PL	\$120,000.00	\$308.00	55/995
Rakdev Holding Ltd	Proposed Renovation to Existing Residence	Naivurevure	\$100,000	\$264.00	55/998
Diocese Of Polynesia	Proposed Addition and Alteration to Principal Residence	Desvoeux	\$100,000.00	\$264.00	9/1144
Amratlal Jogia	Proposed Apartment Building	Gardiner	\$250,000.00	\$594.00	44/742
John Wright	Proposed New Residence	Beach	\$600,000.00	\$1,364.00	44/504
FPSA	Proposed Extension to Sports City Complex	Grantham	\$1,520,448.00	\$3,388.90	44/2231
USP	Proposed Road, Drains and Tia Report	Laucala Bay	\$1,500,000.00	\$2,666.40	44/1711
Naushad Ali	Proposed 2 Storey Addition	Nailuva	\$184,800.00	\$450.55	44/1898
Binje Investment Ltd	Proposed Renovation and Extension to The Existing Cafeteria	Rt Sukuna	\$173,514.00	\$425.73	44/595
Fiji Golf Club	Proposed Extension to Existing Structure	Rifle Range	\$113,400.00	\$2,983.45	45/1033

Owner	Description of bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Jacky Fung	Proposed New Residential Building	Vinod Kasanji	\$321,668.00	\$751.65	45/2692
Mosese Sikivou	Proposed Renovation and Regularisation of Existing Residence	Extension	\$140,000.00	\$352.00	45/273
Felix Antony	Proposed Additions	Tuisowaqa	\$480,000.00	\$1,100.00	48/1248
Rajan Prasad	Proposed Carport, Swimming Pool and Extension	Padam Lala	\$120,000.00	\$308.00	48/1717
William and Goslings Ltd	Proposed Regularisation and Extension of Workshop	Leonidas	\$140,000.00	\$352.00	48/2583
Selvin Kishore	Proposed Renovation and Extension to Existing Building	Bureta	\$138,600.00	\$348.90	48/2823
William and Naomi May	Proposed Addition to Existing Building	Donu	\$211,200.00	\$608.65	48/2371
Arivakisati Uvunakoro	Proposed Demolish and Construction of New Property	Lakeba	\$189,600.00	\$461.10	48/2436
Yue Lai Hotel Company Ltd	Proposed New Extension	Bau	\$6,500,000.00	\$11,475.20	9/1324
BSP Life Centre	Proposed Refurbishment	Renwick	\$398,700.00	\$921.15	9/449
Kansami	Proposed Extension to Existing	Batiki	\$231,882.00	\$554.14	45/37
Dalmax Investment	Proposed Commercial Building	Rt Mara	\$2,500,000.00	\$5,544.00	48/993
Mobil Oil Australia	Proposed Underground Risk Management (URM) Works at The Nabua Service Station	Rt Mara	\$995,000.00	\$2,233.00	48/565
Lestate Company Pte Ltd	Proposed Flats-New Residential Building	Paul Sloan	\$367,642.00	\$852.80	48/3599
Trade Air Engineering Ltd	Proposed New Warehouse	Mavoava	\$669,074.70	\$1,515.96	48/3587
Great Hun International	Proposed New Multi- Unit Residential Development	Residential	\$6,382,540.00	\$14,085.00	48/1097
Leveni Taholo Kami and Sina Aholelei Kami	Proposed Additional and Alteration to Existing House	Rokotavata vo	\$118,800.00	\$305.35	55/994
Jehovah's Witnesses of Fiji	Proposed Concrete Retaining Walls	Saint Fort St	\$1,053,000.00	\$2,360.60	9/499
Mobil Oil Australia -Fiji Branch	Proposed Under Ground Risk Management (URM)	Victoria	\$785,000.00	\$1,771.00	9/1523
Transam (Fiji) Ltd	Proposed Office Refurbishment	Rodwell	\$200,000.00	\$484.00	9/846
Nazmeena Aziz	Proposed Three Storey Building	Pender	\$473,280.00	\$1,085.20	9/853

Owner	Description of bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Mr Hemendra Nagin	Proposed New Apartments	Reki	\$370,875.00	\$859.93	44/2448
Mohammed Feroz	Proposed Three (3) Storey Residential Building	Rt Iloilovatu	\$1,500,000.00	\$3,344.00	44/2446
Blue Comp Ltd	Proposed Extension to Existing Residence	Reki	\$150,000.00	\$374.00	44/1460
Krishna Narayan	Proposed Additions to The Existing Building	Nacara	\$139,645.00	\$351.20	44/1176
Pritesh Kumar	Proposed Alteration and Renovation	Adi Davila Pl	\$100,000.00	\$264.00	44/1708
Kishore Dahya (Koorda Ltd)	Proposed Residential Apartment	Naroro	4,236,000.00	\$9,363.20	44/2399
Mohammed Rahim	Proposed 3 Storey Building	Grantham	\$337,085.00	\$785.53	44/2013
Usha Investment Pte Ltd	Proposed Renovation and Extension	Lakeba	\$150,000.00	\$374.00	48/263
Sanjay Singh	Proposed Renovation and Extension	Paul Sloan	\$121,000.00	\$310.20	48/3430
Paradise Beverages (Fiji) Ltd	Proposed New Shed	Foster	\$173,000.00	\$427.00	48/697
APTC	Proposed Refurbishment and Fitout for APTC	Edward	\$150,000.00	\$314.00	9/2117
Victus Ltd	Proposed New Burger King	Scott	\$100,000.00	\$264.00	9/2117
Bidesi Co Ltd	As Built Plan	Waimanu	\$150,000.00	\$374.00	9/1840
Ratu Ulaiasi Nacola	Proposed Single Storey Building	Richard	\$110,000.00	\$286.00	44/1696
University of The South Pacific	Proposed New Class Room and Study Room	Pender	\$125,000.00	\$319.00	44/1933
Goodman Fielder International Ltd	Proposed Cold and Ambient Storage	Karsanji	\$9,500,000.00	\$20,944.00	45/2141
Bashart Hussain Munshi	Proposed Extension to Existing Building	Kavu	\$150,000.00	\$222.34	48/2103
N.S. Holding Ltd	Proposed Renovation and Alteration of New Service Station	Foster	\$333,845.00	\$778.45	48/2551
Mohammed Sareem	Proposed New Residential Building	Fulaga	\$385,740.00	\$892.60	48/156
Selwandan Reddy and Roshni Lata	Proposed Construction of Flats	Huon	\$1200,000.00	\$2,684.00	9/1474
Star Printery	Proposed Refurbishment and Extension of Existing Condition	Marou	\$300,000.00	\$704.00	44/844
Mrs Kamini Kumar	Proposed Alteration and Extension to Existing Dwelling	6 Totoya	\$320,000.00	\$748.00	45/1380



Owner	Description of bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Amitesh Karan	Proposed Renovation and Extension	Tubou	\$126,000.00	\$321.20	48/826
Pacific Energy (SWP) Ltd	Proposed Gabion Mattress Retaining Wall	Reservoir	\$280,768.28	\$661.70	48/769
Bread Bank (FIJI) Ltd	Proposed Fitout for Bread Bank (Fiji) Ltd	Thomson	\$400,000.00	\$924.00	9/627
Satendra Nair	Proposed Renovation / Alteration and Addition at Roof	Augustus	\$200,000.00	\$484.00	9/635
Govind Singh	Proposed Extension	Reki	\$462,600.00	\$1,061.70	44/1347
Asco Motors	Proposed Showroom Refurbishment	Good Enough	\$1,000,000.00	\$2,244.00	44/2287
Sarah Wong -Wah	Proposed New Residence	Kaba	\$260,496.00	\$617.10	48/222
Rhaezal Hanif and Maimuna Hanif	Proposed 4 Story Residential Building	Dalton	\$1,061,125.00	\$2,378.45	48/2050
Gyan Sumer and Shareeta Devi	Proposed Residential Building	Kali	\$142,625.00	\$357.70	55/1003
Carpenters Properties Ltd	Early Works Foundation/Piling	Off Victoria	\$3,000,000.00	\$664,400.00	9/2229
Nahari Electrical Company Ltd	Proposed New Industrial Shop Outlet	Karsanji	4,000,000.00	\$11,078.89	45/2490
Liun Jian Xi	Proposed Apartment Building	Armstrong	\$897,000.00	\$2,017.40	45/138
Dewan Holding	Proposed Industrial Development - Warehouse and Storage	Amra	\$1,774,500.00	\$3,974.90	48/6
Dharmend Chandra	Proposed Extension	Bureta	\$175,000.00	\$297.45	48/51
Rankesh Prasad	Proposed Extension	Bureta	\$220,000.00	\$528.00	48/81
National Trust of Fiji	Proposed Rehabilitation Works to Existing Building	Cakobau	\$250,000.00	\$594.00	9/729
Mobil Oil Australia-Fiji Branch	Proposed Construction a New Canopy	Victoria	\$285,000.00	\$671.00	9/1523
Elenoa Dolodotawake	Proposed New Residence	Rakoroi	\$150,000.00	\$374.00	44/2463
Ho Hon Yam and How Vip	Proposed Addition to Existing Building	Joe Singh	\$216,350.00	\$519.95	44/1794
Comfort Home Furnishing Ltd	Proposed Showroom Extension	Yarawa	\$233,522.73	\$557.75	45/1275

Owner	Description of bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Civil Design Construction Ltd	Proposed New Office	Viria East	\$187,200.00	\$455.05	45/2684
Elizabeth and Joseph Lagilagi	Proposed Extension	Salesi	\$289,200.00	\$680.25	48/1340
Penina Ltd	Proposed Kitchen Renovation and Upgrading	Scott	\$115,000.00	\$297.00	9/1362
Melinda Babako	Proposed New Building	Cheng	\$183,480.00	\$447.66	44/273
Stephen Chand and Raijeli Chand	Proposed Refurbishment and Extension to Existing Building	Domain	\$100,000.00	\$264.00	44/1679
Omniverse Pte Ltd	Proposed Office Space, Wine Shop and Storage	Rt Sukuna	\$1,228,936.01	\$2,747.65	44/1695
Nabua Sanatan Technical Campus	Proposed Workshop	Komave	\$140,000.00	\$352.90	48/1265
Carpenters Properties Ltd	Proposed Construction of Double Storey Timber Commercial Building	Mead	\$314,562.00	\$736.05	48/2229
Rajnish Prasad	Proposed Flats	Paul Sloan	\$500,000.00	\$1,144.00	48/3585
WG International Real Estate	Proposed Twenty-Eight Story High Rise Hotel	MacGregor	\$44,580,000.00	\$98,120.00	9/566
Carpenters Fiji Ltd	Proposed Hotel Accommodation Piling Works	Suva Foreshore	\$160,000.00	\$396.00	9/2229
Huan Chen and Sik Xip	Proposed Extension to Existing Building	Laucala Bay	\$500,000.00	\$1,144.00	44/558
Fiji Sports Council	Proposed Upgrading / Renovation Works and New Extension of Office Area	Laucala Bay	\$3,790,000.00	\$8,382.00	44/586
Shalendra and Lynette Nair	Proposed Renovation and Extension to Existing	Raisara	\$500,000.00	\$1,144.00	44/1988
MGM High School	Proposed Renovation and Extension to Existing Building	Fletcher	\$859,000.00	\$1,991.93	45/285

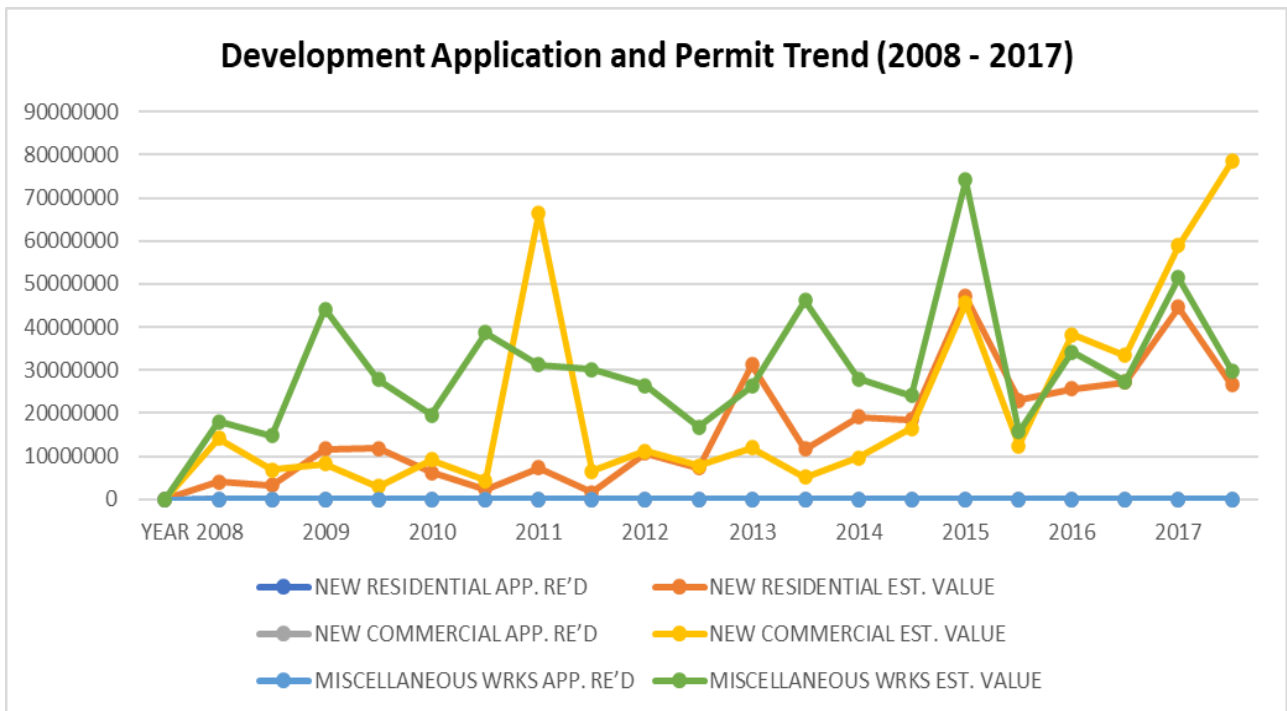
TABLE 3: BUILDING SURVEYOR’S REPORT

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 \$	
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	11,647,570.5	08	8,304,265	374	44,080,324.3	428	64,032,159.8	142,618.10
	37	11,787,911.00	08	2,873,045.8	225	27,882,009.3	270	42,542,966.1	
2010	29	6,159,480.36	10	9099951.5	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	
2017	73	44,558,408.72	9	58,989,324.00	513	51,512,085.30	595	155,059,818.02	341,175.60
	51	26,523,489.00	15	78,451,419.21	344	29,813,253.43	410	134,788,161.64	

**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 and aggregate value of works received and permit issued for 2008 to 2017, with works categorized as residential, commercial or miscellaneous (i.e. covering other works such as fence construction, extensions and so forth).



**BUILDING INSPECTIONS**

TABLE 4: BUILDING INSPECTION REPORT - 2017

MONTH	INSPECTION BY APPOINTMENT	ILLEGAL WORKS DETECTED	NOTICE SERVED	COMPLAINTS INVESTIGATED
JANUARY	141	15	7	15
FEBRUARY	148	12	5	11
MARCH	152	15	6	7
APRIL	137	13	6	10
MAY	147	11	4	6
JUNE	138	10	3	6
JULY	139	17	11	9
AUGUST	148	10	8	6
SEPTEMBER	159	5	3	3
OCTOBER	149	6	5	7
NOVEMBER	148	15	10	13
DECEMBER	156	11	4	8
<b>TOTAL (2017)</b>	<b>1,762</b>	<b>140</b>	<b>72</b>	<b>101</b>

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.

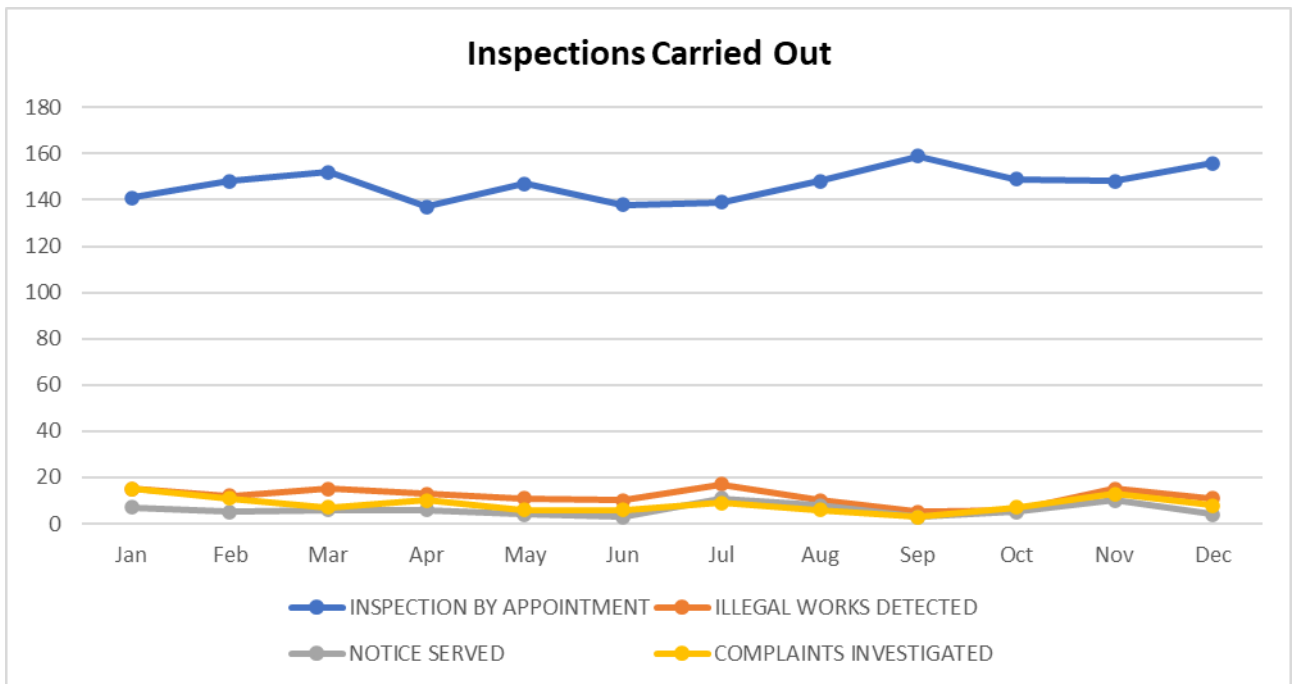


TABLE 5: STATUS OF ILLEGAL WORKS IN THE 10 PAST YEARS

YEAR	INSPECTION BY APPOINTMENT	ILLEGAL WORKS DETECTED	NOTICE SERVED	COMPLAINTS INVESTIGATED
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
2017	1,762	140	72	101

**GENERAL**

The Building Section dealt with development applications (both for processing before and after issuance of a building permit) and various site inspection work. Staff within the building section consists of a Senior Building Inspector (also Acting Senior Engineer (Structures) and three (3) Building Inspectors.

From June, the Building Section consists of an Acting Senior Building Inspector and two (2) 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 and Acting Senior Engineer Structures).  
3 x Building Inspectors.

### **ADMINISTRATION AND OPERATIONS DEPARTMENT**

#### **1. Staff Establishment 2017 - Ethnic Breakdown**

Employee's details for the year 2017 are shown in the table below:

<b>Department</b>	<b>Total</b>
Staff	
CEO	13
ADMINISTRATION	49
FINANCE	30
ENGINEERING SERVICES	37
HEALTH SERVICES	28
<b>SUB TOTAL</b>	<b>157</b>
Unestablished	
CEO	1
ADMIN/OPERATIONS	37
ENGINEERING SERVICES	109
HEALTH SERVICES	51
<b>SUB TOTAL</b>	<b>198</b>
CONTRACT	
CEO	1
ADMIN/OPERATIONS	28
FINANCE	3
ENGINEERING SERVICES	57
HEALTH SERVICES	40
<b>SUB TOTAL</b>	<b>129</b>
<b>GRAND TOTAL</b>	<b>484</b>

#### **2. New Appointments and Promotions (January-December 2017)**

<b>Name</b>	<b>Position</b>	<b>Date of Appointment</b>	<b>Remarks</b>
Prashnil Pranit Singh	Graduate Trainee – Audit	01.05.2017	New Appointment
Pauliasi Dakui	Market Cleaner	22.05.2017	New Appointment
Mereoni M. Nasedra	Executive Secretary	05.07.2017	Promoted
Mereia D Tuimabualau	Carpark Attendant	16.10.2017	New Appointment
Sireli Tabace	Carpark Attendant	16.10.2017	New Appointment
Astika Devi	Training Officer	30.10.2017	New Appointment

### 3. **Disciplinary Cases**

- Three employees were terminated from Council employment for habitual absenteeism and substantial neglect of duties.

### 4. **Training**

- 35 in-house training courses were conducted equivalent to 3187 total hours
- 14 external training courses supported equivalent to 457 total hours
- Total number of staff trained totalled 340
- Average training hours for all staff being 9.37 hours
- Average training days for all staff being 8.73

### 5. **Wellness Hour**

The Council approved staff wellness time of 45 minutes per week to be taken on Wednesdays and Thursdays.

### 6. **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.

### 7. **Performance Management System**

PMS was introduced in 2006 for the proposed reform and culture change programs.

### 8. **Properties**

The City Council has a number of commercial rented properties which provides significant revenue to the Council. The following properties provided rental as follows:

- **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 and Investment Board  
Level 8: occupied by Price Waterhouse Coopers.  
**Revenue derived in 2017= \$1,159,313.57**
- **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 2017 = \$765,251.73**

- Civic Centre [Review List due to renovation]

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 used.

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

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 VIP.

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

**Total collected was \$199,598.02**

#### 9. 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 \$159,079.09.**

#### 10. Suva Municipal Market

The Suva Municipal market is the largest farm fresh produce supplier and a livelihood for thousands of families. Farmers, wholesale suppliers, middleman and vendors are at the market every day to trade.

The vendors come from all over Viti Levu the outer islands and coastal areas and even 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. Needless to say, the operation costs of the market is quite high and therefore market earning is channelled back to the market to ensure that the up keep of the market is not compromised.

**Total revenue collected was \$1,915,424.23**

**11. Suva Bus Station**

Majority of the public travel to their desired destinations using the bus services as their mode of transportation. The Suva bus station is one of the busiest transition points in which you have thousands of people moving in and out of the bus station in the morning and the afternoon.

**Total revenue collected was \$348,118.01**

**12. 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 2011 there were 51 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 \$399,984.71.

**13. Mini Markets**

Revenue derived from the mini markets at Flagstaff, Nabua, Jerusalem Road and Raiwaqa was \$139,833.70.

**14. Tenancy of Victoria Memorial Hall**

The above facility was also known as the Old Town Hall which housed five tenants; being – three restaurants, one hair salon and one office space use occupied by Green Peace. Revenue derived was \$114,382.76.

**15. Tenancy of Raiwaqa Market**

The tender for Raiwaqa Market was called and awarded to Billy Chang with a generated revenue of \$8,770.21.

**16. Tenancy of Car Parks**

Revenue collected was \$67,291.01.

**17. Miscellaneous Properties**

Revenue collected was \$590,775.96.

**18. 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:

- Circulation
- Information and reference
- Inter-library loan
- Photocopy and laminating
- Internet and printing
- Community display space
- Children's activities
- 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	-	\$5.20
Students	-	\$10.40 (Secondary students)
Adults	-	\$20.80 (including tertiary students)
Visitors	-	\$20.80

Photocopy (A4, black and white)	-	\$0.25
Printing (A4, black and white)	-	\$0.25
Lamination (A4 size)	-	\$1.95
Lamination (A5 size)	-	\$1.50
Internet (30 minutes)	-	\$1.50
Internet (1 hour)	-	\$2.90
Electricity (1 hour)	-	\$1.95
Damaged book (admin. fee)	-	\$3.85 (administrative cost)
Overdue fee (per book/per day)	-	\$0.25

**Total revenue collected was \$8,770.21.**

- 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	Revenue
January	703	6 (25 days)	15	0	0	\$556.02
February	748	11 (24days)	69	67	44	\$554.93
March	2084	9 (27days)	17	75	40	\$1,128.39
April	811	13 (22days)	2	11	0	\$1,158.89
May	983	9 (27days)	52	79	0	\$603.05
June	1387	7 (25 days)	35	40	4	\$610.60
July	1634	8 (26 days)	47	60	0	\$739.70
August	758	9(27 days)	40	40	0	\$1,136.23
September	1228	8(25 days)	17	10	0	\$906.02
October	599	21(24 days)	19	14	0	\$604.61
November	586	9(26 days)	7	4	0	\$412.72
December	507	3(23 days)	12	12	0	\$854.89
<b>TOTAL</b>	<b>12028</b>		<b>332</b>	<b>412</b>	<b>88</b>	<b>\$9,266.05</b>

- National Library Week

Theme was “*Ideas meet decisions @ your library*” and was celebrated on the 16<sup>th</sup> - 23<sup>rd</sup> September.

Programme:

- 16<sup>th</sup> September – Colouring, photo frame and puppet show
- 18<sup>th</sup> September – Ministry of iTaukei Affairs
- 19<sup>th</sup> September – Confucius Institute at USP
- 21<sup>st</sup> September – Fiji Society for the Blind
- 22<sup>nd</sup> September – Selevasio Lebaiwasa (Aero Gym)
- 23<sup>rd</sup> September – China Cultural Centre, Games, Face paintings

- Display

i.	THINK; READ
ii.	Valentine’s Day
iii.	UN2030 Agenda: SDG13 and SDG6
iv.	Year of living sustainably/Hungry for new books?

vi.	SDG 14: Life below water and World Ocean Day "Our Ocean, Our Future
v.	Drug Awareness
vi.	French Bastille Day and Education displays
vii.	NLW: Ideas meet decisions @ your library
viii.	Fiji Day exhibition by the National Archives of Fiji
ix.	COP23 - Climate change awareness: Pacific photo stories and VR exhibition
x.	Christmas decorations and Holiday activities

- Events

- a) Holiday Activities

- i. 1<sup>st</sup> Term School Holidays

- 24<sup>th</sup> April – RAKO Pacifica [dance workshop]

- 25<sup>th</sup> April – SPCA [pet care]

- 26<sup>th</sup> April – Meteorological Services [weather developments]

- 27<sup>th</sup> April – UNDP [sustainable development goals]

- 28<sup>th</sup> April – Paula Qereti [Fijian stories]

- b) Confucius Institute at the University of the South Pacific

- Confucius Institute at the University of the South Pacific coordinated activities for the children on Thursday, 2<sup>nd</sup> February to commemorate Chinese New Year.

- c) Bastille Day

- The French Embassy hosted activities to celebrate Bastille Day from Wednesday, 11<sup>th</sup> – Friday 15<sup>th</sup> July 2017.

- d) COP23

- Ms. Patricia Mallam, COP23 Presidency Secretariat Manager Communications and Stakeholder Engagement facilitated a climate change awareness programme on 27<sup>th</sup> -29<sup>th</sup> November. The programme included Pacific photo stories and virtual reality exhibition.

- Additional Information

- i. Library Maintenance.

- ii. The High Commission of India indicated that they will be donating Hindi Literature for the Library.

- iii. Pop up library (Erimoni Community Hall, Cunningham Stage 2): community has requested for more library visits in the future.

- iv. NLW Donors – National Archives of Fiji, Bank of the South Pacific, Home Finance and Coca Cola Amatil.

- v. INELI Oceania Programme: DAO, CL and Nina attended a meeting at the National Archives of Fiji regarding INELI Pacific Libraries Summit.

- vi. Planning of January 2018 activities with Ministry of iTaukei Affairs.

#### 19. Taxi and Commercial Vehicles

The issuance of taxi bases continues to be put on hold due to the freeze that has been imposed by Land Transport Authority on taxi permits.

**Total revenue collected was \$1,062,229.12.**

#### 20. Parking Meter

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

- I. Cumming Street – machine # 201 and 202
- II. Thompson Street – machine # 204
- III. Victoria Parade – machine # 205 [damaged]
- IV. Central car park – machine #206
- V. Marks Street – machine 207 and 208
- VI. Grieg Street – machine 209
- VII. Harris Road – machine 120 [relocated]

**Total revenue collected was \$1,134,638.92.**

### 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.

1. **SUMMARY OF INSPECTIONS**

<b>SUMMARY OF INSPECTION</b>			
<b>Types of premises inspected</b>	<b>Inspection</b>	<b>Re-Inspection</b>	<b>Total</b>
Dwelling Houses/Residential Flats and Units	2190	138	2328
Investigation of complaints	2610	1804	4414
Inspection of Hotels, Private Hotel, Boarding Houses/Homestay	71	221	292
Inspection of Restaurant, Refreshment Bar	563	236	799
Restaurant Grading	93	-	93
Ice Cream Factory	1	1	2
Food shop with bakery	33	-	33
Supermarkets	144	51	195
Food Condemnation	6	-	6
Food shops, food stores	68	15	83
Food Shops, Food Stores with liquor	105	13	118
Municipal Markets, Mini Markets, Kava Stall/Kiosks	85	38	123
Fish vendors at Suva Municipal market	24	-	24
Butcher Shop	30	15	45
Bake Houses	23	22	45
Freezer truck	4	-	4
Inspection of factories and workshop	75	-	75
Food kitchen	4	1	5
Food warehouse	4	-	4
Food vehicle and carts	15	1	16
Food Hawkers for License	78	25	103
Kava Pounding	4	-	4
Food Processing Factory	22	2	24
Theatres	1	-	1
Laundries	18	4	22`
Hairdressers and Chiropodist /Tattoo SHOP /	117	78	195
Massage and Spa	3	1	4
Schools and Kindergartens	36	11	47
Commercial Premises (other/offices)	965	14	979
Nightclubs/Bars /Taverns	26	23	49
Publican License	2	-	2
Parks	21	18	39
Street inspections	156	-	156
Sanitary drains and street drains	43	19	62
Vacant lots/Sections	2033	824	2857
Application of new buildings or repair and inspection of building sites	1081	53	1134
Inspection of building for Completion Certificate	296	19	315
Inspection of street traders	55	3	58
Premises inspected for Business License	153	28	181
Inspection of Alleyways	491	67	558
Inspection of common dumping spots	80	17	97

<b>SUMMARY OF INSPECTION</b>			
<b>Types of premises inspected</b>	<b>Inspection</b>	<b>Re-Inspection</b>	<b>Total</b>
Inspection of fish shop	2	-	2
Inspection of private club	7	7	14
Inspection of pharmacy	4	-	4
Inspection of liquor bottle shop	5	1	6
inspection of schools	4	3	7
Inspection of school canteen	19	10	29
Inspection of cold storage facility	1	-	1
Inspection of religious building and halls	21	2	23
Inspection of sewer pumps, manhole and sewer overflow	75	47	122
<b>TOTAL</b>	<b>11,967</b>	<b>3832</b>	<b>15,799</b>

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

<b>Summary of Improvements</b>	<b>Ordered</b>	<b>Completed</b>
Accumulation of refuse referred to Contractor for removal	284	284
Removal of derelict vehicle	1	0
Public or Street drain referred to DES for maintenance	6	4
Repairing or cleansing or Fly proofing of privies	2	2
Removal of unauthorized Structures	9	0
Removal of refuse (other)	558	555
Repairs or improvements to Hotels, Private hotels, Boarding Houses	32	30
Repairs or improvements to Restaurant and Refreshments Bar	184	180
Repairs or improvement to food vehicles and cart	3	2
Repairs or improvements to School canteens	7	3
Repairs or improvements to supermarket	29	17
repairs or improvements to food kitchen	2	1
Repair or improvement to Municipal Market, Mini Market	1	1
Repairs or improvements to Kiosk	14	14
Repairs or improvements to Food Shops, Food Stores, Green Grocers	19	16
Repairs or improvements to Butcher shop	5	6
Repairs or improvements to Bake house	8	6
Repairs or improvements to Private Clubs	2	3
Repairs or improvements to Food Vehicles and Carts	1	1
Repairs or improvement to Food processing factory	5	3
Repairs or improvements to Hairdresser and Chiropodists	18	12
Repairs or improvements massage and spa	1	1
Repairs or improvement to School and Kindergarten	18	9
Repair or improvements to Factories and Workshop	3	3
Repair or improvement to Nightclubs/Bars/Taverns	13	12
Cease illegal business operation	3	2
Abatement of nuisance from mosquito breeding	70	70
Clearing of overgrowth of weeds and Long Grass	268	262
Abatement of nuisance from sewer overflow	67	64
Abatement of nuisance from illegal garbage stand	1	0
Abatement of nuisance from planting on road reserve	1	1
Repair or improvements to the buildings	4	1

Summary of Improvements	Ordered	Completed
Abatement of nuisance from wastewater drainage system	66	57
Abatement of nuisance from oil discharge	3	1
Abatement of nuisance from poultry	7	4
Abatement of nuisance from animals	9	6
Renewal or provision or use of proper garbage pans or lids	30	28
Insanitary condition of water closet	1	1
Abatement of smoke nuisance from burning of refuse	20	15
Abatement of nuisance from spray painting	3	3
Abatement of nuisance from emission of foul smell	5	4
Abatement of nuisance from illegal cleaning works	1	1
Abatement of nuisance from illegal garage	1	1
Abatement of nuisance from broken water pipe	1	1
Abatement of nuisance from indiscriminate dumping of refuse	23	23
Abatement of nuisance from building defects	2	0
Abatement of nuisance from insanitary condition	6	4
Cease bush slaughter of cattle's	1	1
Cease cleaning fish carting trucks on the roadside	1	1
Abatement of nuisance from leftover produce	1	1
Abatement of nuisance from Indiscriminant dumping of refuse	9	5
Abatement of nuisance from septic tank drainage	7	6
Abatement of nuisance from loud noise	2	2
Abatement of nuisance from burst water mains	1	1
Abatement of nuisance from insanitary condition of alleyway	28	26
Repairs, cleansing or improvements to Storm Water Drains and blocked Chambers	42	25
Abatement of nuisance from overflow of garbage from skid bins	5	5
<b>Total</b>	<b>1914</b>	<b>1787</b>

**SPECIAL DUTIES:** Garbage Pan Survey Inspection

**Inspections: 8**  
**Re-Inspections: 10**

**WRITTEN NOTICES SERVED**

Action taken for the Abatement of Insanitary condition detected

a) Total number of written notices served

- Intimation - 25
- Statutory - 328
- Final Letters - 103
- **TOTAL - 456**

b) No. of Litter Notices Served - 774  
**TOTAL = 1230**



3. **BUILDINGS**

- No of Application of New Buildings, Repairs and Inspection of Sites - 1134
- Inspection of Buildings for Completion Certificate - 315

**TOTAL = 1449**

4. **MOSQUITO LARVAL SURVEY REPORT**

- Total number of premises surveyed - 1200
- Total number of samples collected - 118

5. **GENERAL COMPLAINTS**

- Total Complaints received and attended to - 2610
- Total Complaints attended to and complied - 1805 (69.16 %)
- Total Complaints attended to but pending - 805 (30.84 %)

6. **DOG CONTROL**

An extensive dog trapping joint operation between SPCA and SCC was conducted for the year. A total of 433 dogs/cats were trapped. Also, spaying/neutering exercise was conducted in conjunction with SPCA at MPI, Toa St. A total of 104 dogs/cats were spayed/neutered during the period from 4/7/17 -7/7/17.

7. **PROSECUTIONS**

(i) Litter Cases

OFFENCE	TOTAL NO. OF LITTER CASES	SPOT FINES PAID	COST
Abandon Litter in a public place	774	430	\$17,200.00

(ii)

TOTAL NO. OF COURT CASES	FINES
288	\$33,800.00

8. **CONDEMNATION OF FOOD**

NO	ITEMS	Outlet	WEIGHT (kg)	REMARKS
1.	Cho Cho Chocolate Wafer Sticks (February)		72	Expired product – unfit for human consumption

NO	ITEMS	Outlet	WEIGHT (kg)	REMARKS
2.	Deteriorated frozen food items (April)	Max-Val-U Supermarket	20	Deteriorated foods – unfit for human consumption
3.	Frozen meats (May)	Max-Val-U Supermarket	98.26	Deteriorated foods – unfit for human consumption
4.	Frozen meats (August)	MHCC	16.25	Deteriorated foods – unfit for human consumption
5.	Frozen meats (October)	Max-Val-U Supermarket	45.50	Deteriorated foods – unfit for human consumption
6.	Frozen and cooked meats (December)	Nandos Restaurant	206.5	Deteriorated foods – unfit for human consumption
<b>TOTAL</b>			<b>458.51kg</b>	

9. **CLEAN UP CAMPAIGN SUMMARY**

WARDS	NUMBER OF HEAPS OF REFUSE			NUMBER OF TRUCK LOAD		
	2008	2009	2010	2008	2009	2010
SUVA WARD	588	228		85	18	
MUANIKAU WARD	607	546		82	27	
SAMABULA WARD	591	646		96	31	
TAMAVUA WARD	1087	771		113	34	
<b>Total</b>	<b>2,240</b>	<b>2,191</b>	<b>NO DATA</b>	<b>376</b>	<b>110</b>	<b>72</b>

10. **SUMMARY OF WASTE COMPOSITION COLLECTED WITHIN SUVA CITY**

INDICATORS	2015 JAN – DEC (Tons)	2016 JAN-DEC (Tons)	2017 JAN – DEC (Tons)
Household Garbage	18,008.76	17,860.67	18,440.23
Green Waste	5,330.38	5,337.05	5,517.33
Mixed Refuse and General Rubbish	3,401.41	3,153.99	3,013.04
Hazard (Asbestos)			554.16
<b>Total</b>	<b>26,740.55</b>	<b>26,351.71</b>	<b>27,524.76</b>

**Amount of Gate Fees Paid at Naboro Landfill for Disposal of Refuse**

INDICATORS	2015 JAN – DEC (\$)	2016 JAN – DEC (\$)	2017 JAN – DEC (\$)
Household Garbage	\$452,741.01	\$428,512.31	\$439,431.01
Green Waste	\$134,004.92	\$128,143.80	\$131,478.21
Mixed Refuse and General Rubbish	\$85,511.43	\$75,610.04	\$71,800.69
Hazard (Asbestos)			\$36,768.47
<b>Total</b>	<b>\$672,257.36</b>	<b>\$632,266.15</b>	<b>\$679,478.38</b>

**11. SUMMARY OF GENERAL CLEANING UP AS CONTRACTED OUT**

INDICATORS	2015 (\$)	2016 (\$)	2017 (\$)
Grass Cutting Contract	719,804	719,804	719,804
Refuse Collection Contract	677,633	677,633	677,633
<b>Total</b>	<b>1,397,437</b>	<b>1,397,437</b>	<b>1,397,437</b>

NB: Penalty Deduction for 2017 - \$35,698.33

**12. (a) Special Premises with Health Permits but without Liquor Licenses – 2017**

NO	PREMISES TYPE	NUMBER
1.	Restaurant and Refreshment Bars	186
2.	Hairdressing and Chiropodist	52
3.	Bake Houses	38
4.	Food Kitchen	3
5.	Butcher Shop	5
6.	Food Kitchen	12
7.	Food Processing Factories	5
8.	Butcher Shop	7
9.	Kava Pounding	3
10.	Fish Processing Factories	2
11.	Hotels, Private Hotels, Motels and Boarding Houses	8
	<b>TOTAL</b>	<b>321</b>

**(b) Special Premises with Health Permits and Liquor Licenses - 2017**

#	SPECIAL PREMISES	NUMBER
1	Restaurant and Refreshment Bars	38
2	Hotels, Private Hotels, Motels and Boarding Houses	6
3	Nightclub	16
4	Private Clubs	1
	<b>TOTAL</b>	<b>61</b>

**13. REVENUE 2017**

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

❖ Within the City/Outside City  
**Total - \$21,423.82**

**(ii) Revenue from Public Convenience**

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

**Total Cost-\$268,026.73**

**(iii) Comparison of Revenue during the Period 2015– 2017**

REVENUE SOURCE	2015 (\$)	2016 (\$)	2017 (\$)
Gully Emptier Services <ul style="list-style-type: none"> <li>• Within and Outside of City</li> </ul>	\$28,123.52	\$19,319.68	\$21,423.82
Public Convenience <ul style="list-style-type: none"> <li>• Suva Market</li> <li>• Ratu Sukuna Park</li> <li>• Terry Walk</li> <li>• Foreshore</li> <li>• My Picnic Park</li> <li>• Handicraft</li> </ul>	\$139,650.70	\$147,190.18	\$141,250.02
	\$10,110.16	\$10,305.47	\$10,837.01
	\$48,579.65	\$53,976.40	\$66,150.30
	\$9,384.03	\$7,458.49	\$5,292.97
	\$14,123.90	\$20,730.14	\$21,233.45
	\$24,506.69	\$24,086.38	\$23,262.98
<b>Total</b>	<b>\$274,478.65</b>	<b>\$283,066.74</b>	<b>\$289,450.55</b>

**14. HEALTH EDUCATION UNIT: 2017****1. Public Awareness Programs**

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

NO.	Location	Month	Total no. of Schedule Distributed
1.	Bagasau PRB Flats at Charles Street - Toorak, Moala St, Vatoa Street, Mariko Street, Varani Street, Reki Street and Telau Street.	Jan	158
2.	McOwen Street), Jittu Estate - Off Ratu Mara Road, Waqatabu Street and Ryland Street, Padam Lala St, Griffith, Vaughan and Riemenshneider), Harbour Centre	Feb	96
3.	Bureta Street and Adjoining Streets, Villa Maria Settlement – Off Mead Road, Tamavua, Milverton Road areas, Greene Street, Tikaram Place, Salato Road	March	19
4.	Bu sellers’ awareness - Grantham Road and Brown Street		17
5.	Paul Sloan Street, Sawau Street and Namena Street	April	41

NO.	Location	Month	Total no. of Schedule Distributed
6.	Ratu Sukuna Road (Beside Power Post No 3 and Forum Secretariat Park), Jerusalem Road, Grantham Road (Jittu Estate / New Mini-market Site and Opposite Damodar City), Brown Street and Loftus Street	May	3
7.	Kali Place, Cunningham Squatters, Veiuto Road	June	52
8.	Bu Sellers –Waimanu Rd	June	4
9.	Nairai Road, Sawau Road and Spring Street	July	80
10.	Tacirua Heights Garbage Collection Service awareness	July	200
11.	Padam Lala St, Griffith Pl, Vaughan St, Riemeushneider Rd, Robertson Rd, Waimanu Rd, Mali Pl, Archie Seeto Rd and Salala Rd, Padam Lala Settlements	August	236
12.	Victoria Parade, Loftus Street, Carnarvon Street, Renwick Road, Thompson Street, Waimanu Road, Scott Street, Raojibhai Patel Street, Cumming Street, Toorak Road and Mark Street	August	33
13.	Archie Seeto Road, Mukta Ben Road, Mawaraka Street, Off Mali Settlement, Raojibhai Patel Street, CBD area	Sept	126
14.	Shoeshine Boys, Beggars, Personal Artifacts Sellers, Coconut “Bu” and Sweetmeat sellers- Nina Street, Flea Market, Robertson Road, Toorak Road, Mark Street, Mead Road, Usher Street and Thomson Street	Sept	33
15.	Korotiki Lane, Princess Road, CBD and other residential areas	Oct	63
16.	Flea Market, Rodwell Road and Usher Street	Oct	15
17.	PRB Flats- Mead Road, Nabua, Cumming Street, Pratt Street Joske Street, Ellery Street, Terry Walk and Nina Street	Nov	71
18.	Sweets, Mango and Coconut “Bu” sellers - Toorak Street, Mead Road, Huon Street, Rodwell Road and Usher Street	Nov	24
19.	Cunningham Road Informal Settlement (Old-CDP-Site), Sawau Road, Nina Street, Cumming Street, Ellery Street, Ushers Street	Dec	38
20	Street Traders - Waimanu Rd, Rodwell Rd, Ushers St	Dec	10
	<b>TOTAL</b>		<b>1671</b>

## 2. Community Awareness Programs:

Community/Organization Mobilization / Meetings were conducted as follows –

NO.	COMMUNITY/ORGANIZATION	Month	Issues
1.	Nanuku Settlement	Feb	Dengue cases awareness
2.	Market Vendors awareness	Feb	Proper waste management
3.	Fiji Police Force – Community Policing Unit, Samabula North Youth Group, Villa Maria Settlement Community and Ratepayers and Residents	March	Proper waste disposal and other Health related issues
4	DOE, MOE, SCC and LDS Primary School	April	<i>Clean School and 3R Open Day</i>
5	US Embassy – Fiji, BSP – Suva, Ministry of Local Government, Ministry of Health, Hi-Tech Engineering, South Pacific Waste Recyclers, Dudley Intermediate School, Suva City Council and members of the public	April	Donation of 4 Waste Separation Bins worth \$6000 to SCC by US Embassy

NO.	COMMUNITY/ORGANIZATION	Month	Issues
6	Professional Development Session for Teachers (8 schools)	June	3R Activities/Clean School Program
7	SCC	June	Environment Day Celebration Exhibition and Information Booth
8	Professional Development Session for Teachers (4 schools)	July	3R Activities/Clean School Program
9	Ministry of Education, Nabua Parents, Staff and Management and Suva City Council Staff	July	3R Brain-Posters Competition
10	MLGHE and SCC and NGO's	August	Hibiscus Public Exhibition and Awareness Information Booth
11	Vunivau Settlement	August	environmental health issues directly affecting them
12	Raiwaqa Parish Chanelians Group	Oct	community clean-up activities, home composting and proper household waste disposal practice
13	Tamavua Village	Oct	Roadside beautification program
14	Suvavou Village	Oct	Roadside beautification program
15	Kia Street, MacFarlane Road, Mead Road, Charles Street and Nairai Road Public Rental Board	Nov	Proper Waste Management and other Health Related issues
16	Kaunitoni Community	Nov	Proper Waste Management and other Health Related Issues
17	SCC, DOE and NGO'S	Nov	RAKA 7s AWRENESS -Plastic Free Initiative Awareness

**c) Special Consultation and Meetings and trainings:**

Participated in the following special consultations -

No.	Organization	Date	Time	Issues
1.	restaurants and refreshment bars proprietors	21 and 22 Feb		Good Hygienic Practice
2.	Hairdressers and Chiropodists	March		Current Suva (Hairdresser and Chiropodists) By – Law 1955, personal grooming and hygiene and proper conduct to prevent transmission of infectious or contagious diseases
3.	Suva Retailors Reps, Municipal Council, DOE, NGO's, JICA AND OTHER Environment Stakeholders	Oct		Suva City Solid Waste Management Master Plan Consultation Workshop

**d) Community Clean Up Campaign:**

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

1. Fiji SDA Suva Mission

2. Veiyasana Youth Club
3. Fiji Commerce Commission
4. Kia Sparrow Youth Club
5. Fiji Military Force
6. Fiji Airways
7. Fiji Policing Community Unit
8. Insydout Youth
9. William and Gosling
10. APTC
11. Judo Training Centre
12. Methodist Fiji
13. Public Enterprises
14. Water Authority of Fiji
15. Nauluvatu Methodist Church
16. AFL Fiji
17. PIDF
18. FRONTIER FIJI
19. USP Adventist Students
20. Komave Crime Free Community
21. Niranjans
22. Association of Anglican Women.
23. Raiwaqa Parish
24. Veiuto Primary
25. Telecom Fiji Ltd

e) **Illegal Common Dumping Spots Monitored**

**Areas covered:**

Vatuwaqa, Samabula, Jittu Estate, Raiwaqa, Raiwai, Rifle Range, Bayview Heights Namadi, Nabua and Cunningham area.

Total illegal dumping spots monitored: 57

f) **Waste Skip Bin Surveyed**

**Sites Covered**

Milverton Road, Grover Lane, Grantham Road (Jittu), Falvey Road (Jittu), Koroi Place (Jittu), Udal Street, My Suva Park, Muanivatu Settlement, Vatuwaqa Cemetery, Lovoni Road, Levuka Street, Vinod Karsanji, Ratu Mara Road (Muslim League), Shalimar Street (Jittu), Nanuku Settlement, Wailea (Vatuwaqa) Settlement and Wailea (Raiwaqa) Settlement

Total Waste Skip Bins Surveyed: 18

g) **3R Activities**i. **Market Waste Separation and Composting Project**Table 1: Amount of Waste Collected from the Market and its Use

Month	Green Feed (Kg)	Compost (kg)	Total (Kg)
January	11344.5	523.9	11,868.4
February	14,437.3	1,236.1	15,673.4
March	-	15,944.7	15,944.7
April		11491.1	11491.1
May		11726.1	11726.1
June		11082.23	11082.23
July		10,002.00	10,002.00
August		10,329.5	10,329.5
September		5452.73	5452.73
October		6,501.28	6,501.28
November		10,951.92	10,951.92
December		11,658.2	11,658.2
<b>Total</b>	<b>25,778.8</b>	<b>106,899.76</b>	<b>132,678.56</b>

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

Table 2: Amount of Compost Produced

MONTH	TOTAL # OF BAGS (5kg/bag)	TOTAL WEIGHT (KG)	TOTAL REVENUE (\$ 2.35)
JANUARY	41	205	96.35
FEBRUARY	47	235	110.45
APRIL	94	470	220.90
MAY	82	410	192.70
JUNE	23	115	54.05
JULY	39	195	91.65
AUGUST	15	75	35.25
NOVEMBER	20	100	47.00
DECEMBER	110	550	258.5
<b>TOTAL</b>	<b>471</b>	<b>2355</b>	<b>\$ 1,106.85</b>



ii. **Promotion of Compost bins**

Table 3: Number of Compost Bin Sold or Given as Promotion

Month	Total sold	Amount received \$	Promotional
January	11	330	-
February	12	360	-
March	3	90	-
April	3	90	-
May	5	150	-
June	12	360	-
July	6	180	-
August	13	390	-
September	16	480	-
October	11	330	-
November	8	240	-
December	8	240	-
<b>Total</b>	<b>108</b>	<b>\$3,240.00</b>	<b>-</b>

**Total number of Bin Monitored – 90**

Table 4: Amount of Recyclables Collected

Month	Pet bottles (kg)	Papers (kg)	Cans (kg)
June	48	290	
July	19.2	120	
August	22.6	465	3.7
Sept	23.1	-	47.2
Oct	65.44	-	2.6
November	22	-	
December	5.2		
<b>Total</b>	<b>205.54</b>	<b>875</b>	<b>53.5</b>

Table 5: Sale of Eco Bag Labels

<b>SALE OF Eco Bags Label</b>	Promotional Giveaway	Amount (0.60 cents per label)
Total No. Sold		
<b>508</b>	-	<b>304.8</b>

g) **Clean School Program Awards**

The main aim of this is to award and acknowledge schools that actively participated in the 2016 Clean School Program and to raise awareness early in the year for CSP 2017. All participating schools were awarded a Certificate of Participation each with category winners were further furnished with gardening tools as prizes.

Facilitators: HEU Team and LPO's  
 Chief Guest: Mr Vimlesh Chand - Director Curriculum Advisory Services, Ministry of Education  
 Invited Guests: Department of Environment – Education and Awareness Officer – Ms Iva Josivini, SCC Acting Director Health Services – Mr Naresh Narayan

**Total Schools Attended: 17**

Category Winners for 2016:

<b>Overall Winner</b>	-	Dudley Intermediate School
<b>1<sup>st</sup> Runners up</b>	-	Nehru Primary School
<b>2<sup>nd</sup> Runners up</b>	-	Deenbandhu Primary School

The team also conducted its final monitoring of the 27 primary schools involved in the 2017 Clean School Program within the City. It was a 3-day exercise involving two (2) teams that revisited schools to monitor 3R action plans and programs implemented in participating schools. The awards ceremony for this year's CSP program will be carried out in the first school term next year (2018).

**15. GARBAGE FEES**

New garbage fees collected for the year as follows:

**Fees Received:**

- From garbage fees Code 60061: \$568,458.52 VEP
  - From garbage fees Code 60060: \$7125.37 VEP
  - Under ratepayer assessment: \$245,512.11 VEP
- TOTAL GARBAGE FEES: \$821,096.00**

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 payer's 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 29 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 2017

• Current Rates	-	\$ 14,835,029.12 (Vat Inclusive)
• Arrears of Rates	-	\$ 2,285,202.14 (Vat Inclusive)
• <b>Total</b>	-	<b>\$17,120,231.26 (Vat Inclusive)</b>

**F. APPRECIATION**

In conclusion, Suva City Council expresses its thanks and appreciations to all its employees at all levels for their contribution in 2017, and also appreciation of the support and assistance rendered to Council by our stakeholders and partners especially the Ministry of Local Government, Urban Development, Housing and Environment, Ministry of Works, Ministry of Health, Government Departments, 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 31<sup>st</sup> DECEMBER, 2017**

# OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



Level 1, Modyl Plaza  
Karsanji St. Vatuwaqa  
P. O. Box 2214, Government Buildings  
Suva. Fiji



Telephone: (679) 330 9032  
E-mail: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)  
Website: [www.oag.gov.fj](http://www.oag.gov.fj)



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 2017

The audited financial statements for Suva City Council for the year ended 31 December 2017 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 2017**

---

*Contents*

Table of contents .....	1
Council's report.....	2 - 4
Statement by Council.....	5
Independent auditor's report.....	6 - 8
Statement of profit or loss and other comprehensive income.....	9
Statement of movement in funds.....	10 - 11
Statement of financial position.....	12
Statement of cash flows.....	13
Notes to the financial statements.....	14 - 34
Detailed statement of profit or loss and other comprehensive income.....	35 - 37

**SUVA CITY COUNCIL  
COUNCIL'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2017**

---

**COUNCIL REPORT**

The Council herewith submits the statement of financial position of Suva City Council (the Council) as at 31 December 2017, 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 Umaria 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 deficit for the Council for year ended 31 December 2017 was \$50,148 (2016: surplus of \$1,636,178).

**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.

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.

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 and 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 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 2017**

---

**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 2017 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 2017, 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 2017 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 2017 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 2017, 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 2017 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 17<sup>th</sup> day of August 2023.



---

Mr Azam Khan  
Acting Chief Executive Officer

**SUVA CITY COUNCIL  
STATEMENT BY COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2017**

---

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 2017;
- (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 2017;
- (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 2017;
- (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 2017;
- (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 17<sup>th</sup> 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



Level 1, Modyl Plaza  
Karsanji Street, Vatuwaqa  
P. O. Box 2214, Government Buildings  
Suva, Fiji



Telephone: (679) 8921519  
E-mail: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)  
Website: <http://www.oag.gov.fj>



## 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 2017, 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 2017, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

#### Basis for Qualified Opinion

1. Included in Fees, Charges and Rent Income caption of \$7,648,881 is revenue relating to Mini Market, Stalls, Carpark, Pool and Public Conveniences totaling \$3,764,079. 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 \$293,282. I did not observe the counting of physical inventory at 31 December 2017. Furthermore, I was unable to satisfy myself by alternative audit procedures concerning the inventory quantities held as at 31 December 2017. Accordingly, I am unable to determine the impact of the above limitations, if any, to the Inventory balances as at 31 December 2017.
3. The Council recorded Provision for Value Added Tax and Value Added Tax (VAT) Payable of \$2,832,061 and \$782,121 respectively in financial statements (Note 18) as at 31 December 2017. 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.

## **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 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.

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

- 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 2017**

	Notes	2017 \$	2016 \$
<b>Income</b>			
Rates revenue	6	18,151,008	17,955,195
Business license fees		1,949,880	2,002,079
Fees, charges and rent	7	7,648,881	7,374,439
Release of deferred revenue		329,001	132,412
Other income	8	355,684	321,219
		<u>28,434,454</u>	<u>27,785,344</u>
<b>Expenses</b>			
Administrative and operating costs	9	(6,731,063)	(4,074,293)
Other expenses	10	(12,531,175)	(12,926,786)
Rate payer services	11	(6,408,060)	(6,429,463)
User maintenance costs	12	(3,147,168)	(2,827,274)
		<u>(28,817,466)</u>	<u>(26,257,816)</u>
Finance income		455,071	301,860
Finance cost		(122,207)	(193,210)
<b>Operating (deficit)/surplus for the year</b>		<u><b>(50,148)</b></u>	<u><b>1,636,178</b></u>
Other comprehensive income		-	-
<b>Total comprehensive (loss)/income for the year</b>		<u><b>(50,148)</b></u>	<u><b>1,636,178</b></u>

*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 2017**

<b>COUNCIL MUNICIPAL FUNDS</b>	<b>General Rate Fund</b>	<b>Street Light Fund</b>	<b>Total Council Municipal Funds</b>
	\$	\$	\$
Balance as at 1 January 2016	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
(Deficit)/surplus for the year	(2,581,727)	2,531,579	(50,148)
<b>Balance as at 31 December 2017</b>	<b>21,566,278</b>	<b>19,745,758</b>	<b>41,312,036</b>

*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 2017**

<b>COUNCIL TRUST FUNDS</b>	<b>Notes</b>	<b>Parking Meter Fund</b>	<b>Car Park Fund</b>	<b>Tugi Fund</b>	<b>Total Trust Funds</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance as at 1 January 2016		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
Surplus for the year	13	264,339	-	-	264,339
<b>Balance as at 31 December 2017</b>		<b>3,500,316</b>	<b>581,153</b>	<b>63,603</b>	<b>4,145,072</b>

*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 2017**

	Notes	2017 \$	2016 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	14	17,302,393	24,159,898
Held-to-maturity investments	15	5,000,000	-
Inventories	16	293,282	375,918
Trade and other receivables	17	7,723,218	7,236,011
Loan receivable	24	48,400	46,990
<b>Total current assets</b>		<b>30,367,293</b>	<b>31,818,817</b>
<b>Non-current assets</b>			
Property, plant and equipment	21	34,306,827	32,855,595
Investment properties	22	15,631,651	15,499,155
Intangible assets	23	310,208	42,185
Loan receivable	24	5,004,944	5,053,342
<b>Total non-current assets</b>		<b>55,253,630</b>	<b>53,450,277</b>
<b>TOTAL ASSETS</b>		<b>85,620,923</b>	<b>85,269,094</b>
<b>FUNDS AND LIABILITIES</b>			
<b>Council Municipal Funds</b>			
Accumulated surplus	Page 10	41,312,036	41,362,184
<b>Council Trust Funds</b>			
Parking meter fund	Page 11	3,500,316	3,235,977
Car park fund	Page 11	581,153	581,153
Tugji fund	Page 11	63,603	63,603
<b>Total funds</b>		<b>45,457,108</b>	<b>45,242,917</b>
<b>Current liabilities</b>			
Trade and other payables	18	21,653,862	20,229,218
Employee benefits	19	710,742	1,037,080
Interest-bearing borrowings	20 (a)	650,968	919,778
<b>Total current liabilities</b>		<b>23,015,572</b>	<b>22,186,076</b>
<b>Non-current liabilities</b>			
Employee benefits	19	359,236	327,396
Interest-bearing borrowings	20 (b)	1,582,240	2,233,208
Deferred grant income	25	15,068,430	15,114,512
Capital grant in aid	26	138,337	164,985
<b>Total non-current liabilities</b>		<b>17,148,243</b>	<b>17,840,101</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>85,620,923</b>	<b>85,269,094</b>

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 2017**

	Note	2017 \$	2016 \$
<b>COUNCIL MUNICIPAL FUNDS</b>			
<b>Operating activities</b>			
Receipts from customers		25,021,297	25,833,494
Payment to suppliers and employees		(22,962,228)	(17,918,802)
<b>Cash from operating activities</b>		<b>2,059,069</b>	<b>7,914,692</b>
Interest paid		(122,207)	(193,210)
Interest received		455,071	301,860
<b>Net cash from operating activities</b>		<b>2,391,933</b>	<b>8,023,342</b>
<b>Investing activities</b>			
Payments for property, plant and equipment		(2,958,293)	(9,764,428)
Payments for investment property		(362,740)	(2,911,273)
Payments for intangible asset		(273,872)	(15,942)
Payments for term deposit		(5,000,000)	-
Receipts from borrowings		46,988	45,620
<b>Net cash used in investing activities</b>		<b>(8,547,917)</b>	<b>(12,646,023)</b>
<b>Financing activities</b>			
Proceeds from borrowings		-	6,418,860
Repayment of borrowings		(965,860)	(1,157,575)
<b>Net cash (used in)/from financing activities</b>		<b>(965,860)</b>	<b>5,261,285</b>
Net (decrease)/increase in cash and cash equivalents from Council municipal funds		(7,121,844)	638,604
<b>TRUST FUNDS</b>			
<b>Operating activities</b>			
Receipts - parking meter collection		1,134,640	692,961
Payments to employees and suppliers - parking meter		(870,301)	(520,931)
<b>Net increase in cash and cash equivalents from Council Trust Fund</b>		<b>264,339</b>	<b>172,030</b>
<b>Total net (decrease)/increase in cash and cash equivalents</b>		<b>(6,857,505)</b>	<b>810,634</b>
Cash and cash equivalents at 1 January		24,159,898	23,349,264
<b>Cash and cash equivalents at 31 December</b>	14	<b>17,302,393</b>	<b>24,159,898</b>

*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 2017**

**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 2017 were authorised for issue by the Acting Chief Executive Office on 17th 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 2017 and earlier application is permitted; however, the Council has not early adopted the following new or amended standards in preparing these financial statements.

<b>New standards and amendments</b>	<b>Effective date</b>
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 2017**

**2.2 STANDARDS ISSUED BUT NOT YET EFFECTIVE *continued***

<b>New standards and amendments</b>	<b>Effective date</b>
Amendments to IAS 16 – Property, Plant and Equipment: Proceeds before Intended Use	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
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 assets' 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.



**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 31 - Subsequent events for further details).

*Fees, charges and rent*

These are recognised as revenue as the service is provided.

**5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued***

**m) Income tax**

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

**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**

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current year amounts.

**SUVA CITY COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>6. RATES REVENUE</b>		
General and street light rates	16,927,173	16,934,151
Less: discount	(902,294)	(939,466)
Interest on overdue rates	2,126,129	1,960,510
	<b>18,151,008</b>	<b>17,955,195</b>
<b>7. FEES, CHARGES AND RENT</b>	<b>\$</b>	<b>\$</b>
Fees charges - stalls, building permit, carrier stands, garbage disposal and others	4,612,098	4,213,578
Hire charges - Civic Centre and parks	35,521	122,150
Rental revenue - properties, bus station, carpark, minimarkets and others	3,001,262	3,038,711
	<b>7,648,881</b>	<b>7,374,439</b>
<b>8. OTHER INCOME</b>	<b>\$</b>	<b>\$</b>
Fees - Gully emptier	24,136	20,862
Outside chargeable jobs (net of income/(expense))	647	14,608
Refund - Fiji National University	41,321	48,229
Miscellaneous income	289,580	237,520
	<b>355,684</b>	<b>321,219</b>
<b>9. ADMINISTRATIVE AND OPERATING COSTS</b>	<b>\$</b>	<b>\$</b>
Auditor's remuneration	24,450	61,408
Bad debts written off	-	124,467
Cleaning materials	233,846	203,296
Doubtful debts expense	2,941,295	1,744,809
Fiji Visitors Bureau levy	79,639	75,191
Lease charges	108,685	111,704
Legal expenses	72,379	40,002
Printing and stationery	75,626	122,030
Repairs and maintenance	796	978
Security charges	568,625	580,705
Utilities bills	517,909	576,704
Other operating cost *	2,107,813	432,999
	<b>6,731,063</b>	<b>4,074,293</b>
	<b>\$</b>	<b>\$</b>
<b>10. OTHER EXPENSES</b>		
Wages and salaries expense	9,401,259	9,755,826
Superannuation	1,033,107	1,138,129
Other personnel costs	425,732	503,196
Depreciation expense (property, plant and equipment and investment properties)	1,665,228	1,520,593
Amortisation expense	5,849	9,042
	<b>12,531,175</b>	<b>12,926,786</b>
<b>No. of employees as at year end:</b>	<b>408</b>	<b>461</b>

\* Other operating cost includes expenses in 2017 amounting to \$1,357,694 which related to asbestos removal in Civic Centre.

**SUVA CITY COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>11. RATE PAYER SERVICES</b>		
Fiji Roads Authority expense	3,121,906	3,121,906
Dumping fees	641,372	696,336
Refuse collection	1,310,543	1,322,443
Cartage cost - green waste	123,964	117,239
Grass cutting	984,046	986,989
Maintenance of drains	201,696	133,038
Other services	24,533	51,512
	<b><u>6,408,060</u></b>	<b><u>6,429,463</u></b>
<b>12. USER MAINTENANCE COSTS</b>	<b>\$</b>	<b>\$</b>
Vehicle expenses	738,146	645,676
Tools and materials	90,362	67,342
Hire - skip bins	356,910	342,789
Insurance and other liability	290,634	250,541
Repair and maintenance charges	686,990	729,412
Uniform and protective clothing	140,768	110,924
Phone charges	172,173	199,121
Internet charges	28,957	32,420
Computer, parking meter and other licences	46,995	47,211
Other costs	595,233	401,838
	<b><u>3,147,168</u></b>	<b><u>2,827,274</u></b>
<b>13. SURPLUS FOR TRUST FUNDS</b>		
Surplus for the year has been determined after:	<b>\$</b>	<b>\$</b>
<b>Parking meter fund</b>		
<u>Total Revenue</u>	<u>1,134,640</u>	<u>692,961</u>
<u>Total Expenditure</u>		
Salaries and wages	497,527	365,489
Doubtful debts - provision/(reversal)	234,445	(4,126)
Management expenses	65,626	77,268
Legal expenses	5,515	27,821
Repairs and maintenance	47,676	33,018
Stationery and postage	19,512	21,461
Total expenditure	<u>870,301</u>	<u>520,931</u>
Net surplus for the year	<u>264,339</u>	<u>172,030</u>

SUVA CITY COUNCIL  
 NOTES TO THE FINANCIAL STATEMENTS *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2017

14. CASH AND CASH EQUIVALENTS	2017	2016
	\$	\$
Cash at bank	14,926,128	19,042,743
Cash at bank - Trust funds	2,372,363	5,113,323
Cash on hand	3,902	3,832
<b>Total cash at banks and on hand</b>	<b>17,302,393</b>	<b>24,159,898</b>

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.

15. HELD-TO-MATURITY INVESTMENTS	\$	\$
	Maturity date	Rate
Bred Bank Deposit - 00114268075	17/05/2018	4.7%/annum
	<b>5,000,000</b>	-

16. INVENTORIES	\$	\$
General stores inventory	230,850	260,549
Stationery stock	21,649	57,181
Motor parts	45,028	46,944
Fuel stock	11,406	26,895
Less: provision for obsolescence	(15,651)	(15,651)
<b>Total inventories</b>	<b>293,282</b>	<b>375,918</b>

17. TRADE AND OTHER RECEIVABLES	\$	\$
Rates receivables	20,676,431	19,224,164
Less: provision for doubtful debts	(14,398,962)	(13,349,761)
	6,277,469	5,874,403
Other debtors	5,478,438	4,849,476
Less: provision for doubtful debts	(4,510,898)	(3,765,400)
	967,540	1,084,076
Accrued revenue	165,279	116,617
Prepayments	42,565	39,176
Interest accrued on term deposit and loan	213,478	66,472
Refundable deposit	56,887	55,267
<b>Total receivables</b>	<b>7,723,218</b>	<b>7,236,011</b>

Trade receivables of the Council comprises of rates receivable and other debtors as disclosed above. Other debtors largely represents business license, taxi, minibus, 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 2017, trade receivables at a nominal value of \$18,909,860 (2016: \$17,115,161) were fully impaired and provided for.

SUVA CITY COUNCIL  
 NOTES TO THE FINANCIAL STATEMENTS *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2017

18. TRADE AND OTHER PAYABLES	2017 \$	2016 \$
Trade payables	12,653,195	9,713,094
Accruals	1,359,629	3,031,698
Provision for value added tax	2,832,061	2,743,893
Value Added Tax payable	782,121	587,763
Other payables	2,081,100	1,882,796
Tenders	250,014	226,114
Library	12,708	12,708
Performance bond	134,982	554,982
Hall hire	156,144	156,444
Tenancy	101,857	108,701
Building	1,269,875	1,190,849
Others	20,176	20,176
	<b>21,653,862</b>	<b>20,229,218</b>

19. EMPLOYEE BENEFITS	\$	\$
At 1 January	1,364,476	1,319,671
Movement, net	(294,498)	44,805
At 31 December	<b>1,069,978</b>	<b>1,364,476</b>
Disclosed as:		
Current	710,742	1,037,080
Non-current	359,236	327,396
<b>Total provisions</b>	<b>1,069,978</b>	<b>1,364,476</b>

20. INTEREST-BEARING BORROWINGS	\$	\$
<b>Current</b>		
Fiji National Provident Fund	-	354,784
Westpac Banking Corporation	650,968	564,994
Total current	(a) 650,968	919,778
<b>Non-current</b>		
Westpac Banking Corporation	1,582,240	2,233,208
Total non-current	(b) 1,582,240	2,233,208
<b>Total</b>	<b>2,233,208</b>	<b>3,152,986</b>

	2017				2016	
	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
Westpac Banking Corporation	4.50%	2019	1,045,541	1,045,541	1,212,024	1,212,024
Westpac Banking Corporation	4.50%	2019	1,187,667	1,187,667	1,586,178	1,586,178
<b>Closing balance at 31 December</b>			<b>2,233,208</b>	<b>2,233,208</b>	<b>3,152,986</b>	<b>3,152,986</b>

**Particulars relating to interest-bearing loans and borrowings**

- Loans from Fiji National Provident Fund were secured by mortgage debenture over all the fixed assets, securities instruments and computer software, and accounting and other business records of the Council.
- 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.



SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2017

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Year ended 31 December 2017</b>												
Opening 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
Additions	-	-	-	283,538	385,321	16,247	-	-	21,332	-	2,888,467	3,594,905
Transfers	-	286,125	377,673	24,527	-	-	-	16,073	-	-	(704,398)	-
Transfers to investment property	-	-	-	-	-	-	-	-	-	-	(362,740)	(362,740)
Transfers to intangible assets	-	-	-	-	-	-	-	-	-	-	(273,872)	(273,872)
Disposals/Reversals	-	-	-	-	-	-	-	-	-	-	(72,077)	(72,077)
Depreciation charge	(1,721)	(168,653)	(104,297)	(397,995)	(291,195)	(3,905)	(326,934)	(25,482)	(86,851)	(27,951)	-	(1,434,984)
Closing net book amount	<b>651,205</b>	<b>3,562,025</b>	<b>8,728,934</b>	<b>1,740,801</b>	<b>1,391,676</b>	<b>20,982</b>	<b>14,852,349</b>	<b>163,487</b>	<b>317,610</b>	<b>111,806</b>	<b>2,765,952</b>	<b>34,306,827</b>
<b>At 31 December 2017</b>												
Cost	669,216	5,898,301	9,735,971	8,796,216	2,628,233	316,864	16,708,386	659,191	1,803,116	1,709,759	2,765,952	51,691,155
Accumulated depreciation	(18,011)	(2,336,276)	(1,006,987)	(7,055,415)	(1,236,557)	(295,882)	(1,856,037)	(495,704)	(1,485,506)	(1,597,953)	-	(17,384,328)
Net book amount	<b>651,205</b>	<b>3,562,025</b>	<b>8,728,934</b>	<b>1,740,801</b>	<b>1,391,676</b>	<b>20,982</b>	<b>14,852,349</b>	<b>163,487</b>	<b>317,610</b>	<b>111,806</b>	<b>2,765,952</b>	<b>34,306,827</b>
<b>Year ended 31 December 2016</b>												
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)	-
Transfer 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	<b>652,926</b>	<b>3,444,553</b>	<b>8,455,558</b>	<b>1,830,731</b>	<b>1,297,550</b>	<b>8,640</b>	<b>15,179,283</b>	<b>172,896</b>	<b>383,129</b>	<b>139,757</b>	<b>1,290,572</b>	<b>32,855,595</b>
<b>At 31 December 2016</b>												
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	<b>652,926</b>	<b>3,444,553</b>	<b>8,455,558</b>	<b>1,830,731</b>	<b>1,297,550</b>	<b>8,640</b>	<b>15,179,283</b>	<b>172,896</b>	<b>383,129</b>	<b>139,757</b>	<b>1,290,572</b>	<b>32,855,595</b>

**SUVA CITY COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

<b>22. INVESTMENT PROPERTIES</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Cost</b>		
At 1 January	22,471,362	19,564,969
Additions	362,740	2,911,273
Disposal	-	(4,880)
<b>At 31 December</b>	<b>22,834,102</b>	<b>22,471,362</b>
<b>Accumulated depreciation</b>		
At 1 January	6,972,207	5,951,089
Reclassification	-	790,107
Depreciation charge for the year	230,244	231,981
Disposal	-	(970)
At 31 December	7,202,451	6,972,207
<b>Net book value</b>	<b>15,631,651</b>	<b>15,499,155</b>

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.

<b>23. INTANGIBLE ASSETS</b>	<b>\$</b>	<b>\$</b>
<b>Computer software - cost</b>		
At 1 January	303,667	287,725
Additions	273,872	15,942
At 31 December	577,539	303,667
<b>Computer software - accumulated amortisation</b>		
At 1 January	261,482	252,440
Amortisation charge for the year	5,849	9,042
At 31 December	267,331	261,482
<b>Carrying value</b>	<b>310,208</b>	<b>42,185</b>

<b>24. LOAN RECEIVABLE</b>	<b>\$</b>	<b>\$</b>
At 1 January	5,100,333	5,145,954
Add: interest	153,011	154,378
Less: repayment	(200,000)	(200,000)
At 31 December	<b>5,053,344</b>	<b>5,100,332</b>
<u>Disclosed in the statement of financial position as:</u>		
Current	48,400	46,990
Non-current	5,004,944	5,053,342
<b>Total loan receivable</b>	<b>5,053,344</b>	<b>5,100,332</b>

The loan is receivable from Energy Fiji Limited (formerly known as Fiji Electricity Authority) at an interest rate of 3% (2016: 3%) per annum. The term of the loan is 86 years ending on 25 July 2065.

<b>25. DEFERRED GRANT INCOME</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
At 1 January	15,114,512	8,695,652
Additions	285,417	6,518,818
Released to the profit and loss	(331,499)	(99,958)
At 31 December	<b>15,068,430</b>	<b>15,114,512</b>
<b>26. CAPITAL GRANT IN AID</b>	<b>\$</b>	<b>\$</b>
At 1 January	164,985	197,438
Released to the profit and loss	(26,648)	(32,453)
At 31 December	<b>138,337</b>	<b>164,985</b>

**27. 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.

	<b>2017</b>	<b>2016</b>
	\$	\$
Salaries and other short term employee benefits	<u>312,954</u>	<u>359,810</u>

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

**28. FINANCIAL INSTRUMENTS RISK MANAGEMENT OBJECTIVES AND POLICIES**

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% (2016: 4.50% to 6.50%).

	<b>Carrying amount</b>	
	\$	\$
<u>Variable rate instruments</u>		
Interest-bearing borrowing	<u>2,233,208</u>	<u>3,152,986</u>

SUVA CITY COUNCIL  
 NOTES TO THE FINANCIAL STATEMENTS *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2017

28. FINANCIAL INSTRUMENTS RISK MANAGEMENT OBJECTIVES AND POLICIES *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.

	<i>Profit or loss</i>		<i>Equity</i>	
	<i>100bp Increase</i>	<i>100bp Decrease</i>	<i>100bp Increase</i>	<i>100bp Decrease</i>
	\$	\$	\$	\$
<b>31 December 2017</b>				
Interest-bearing borrowing	223,321	(223,321)	223,321	(223,321)
<b>31 December 2016</b>				
Interest-bearing borrowing	315,299	(315,299)	315,299	(315,299)

(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.

	<b>Carrying amount</b>	
	<b>2017</b>	<b>2016</b>
	\$	\$
<b>Financial assets</b>		
Cash and cash equivalents	17,302,393	24,159,898
Held-to-maturity investments	5,000,000	-
Trade and other receivables	7,723,218	7,236,011
Loan receivable	5,053,344	5,100,332
	<u>35,078,955</u>	<u>36,496,241</u>
<b>Financial liabilities</b>		
Trade and other payables	21,653,862	20,229,218
Interest-bearing borrowings	2,233,208	3,152,986
	<u>23,887,070</u>	<u>23,382,204</u>

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

<u>Rates receivables</u>		
At 1 January	13,349,761	12,015,879
Movement, net	1,049,201	1,333,882
<b>31 December</b>	<u><b>14,398,962</b></u>	<u><b>13,349,761</b></u>
<u>Other debtors</u>		
At 1 January	3,765,400	3,358,598
Movement, net	745,498	406,802
<b>31 December</b>	<u><b>4,510,898</b></u>	<u><b>3,765,400</b></u>
<b>Trade and other receivables</b>		
Neither past due nor impaired	28,580	157,777
Past due but not impaired	7,216,429	6,800,702
Individually impaired	18,909,860	17,115,161
	<u>26,154,869</u>	<u>24,073,640</u>

SUVA CITY COUNCIL  
 NOTES TO THE FINANCIAL STATEMENTS *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2017

28. FINANCIAL INSTRUMENTS RISK MANAGEMENT OBJECTIVES AND POLICIES *continued*

(iv) Credit risk *continued*

At 31 December 2017 and 2016, the ageing of gross trade and other receivables was as follows.

	2017	2016
	\$	\$
Neither past due nor impaired	28,580	157,777
Past due 1–30 days	43,895	44,295
Past due 31–90 days	61,366	63,469
Past due 91–120 days	823,629	736,618
Yearly ageing	25,197,399	23,071,481
	<b>26,154,869</b>	<b>24,073,640</b>

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 2017 and 2016 based on contractual undiscounted payments.

As at 31 December 2017	<u>&lt; 1 Year</u>	<u>1 to 5 years</u>	<u>&gt; 5 years</u>	<u>Total</u>
	\$	\$	\$	\$
Interest-bearing borrowings	721,424	1,706,559	-	2,427,983
Trade and other payables	21,653,862	-	-	21,653,862
	<b>22,375,286</b>	<b>1,706,559</b>	<b>-</b>	<b>24,081,845</b>

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

(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 2017**

**28. FINANCIAL INSTRUMENTS RISK MANAGEMENT OBJECTIVES AND POLICIES *continued***

	2017	2016
	\$	\$
<b>(vi) Capital management <i>continued</i></b>		
Interest-bearing loans and borrowings	2,233,208	3,152,986
Trade and other payables	21,653,862	20,229,218
Less: cash and cash equivalents and short term deposits	<u>(22,302,393)</u>	<u>(24,159,898)</u>
Adjusted net debt	1,584,677	(777,694)
Total Council Funds	45,457,108	45,242,917
<b>Adjusted net debt to adjusted equity ratio (Gearing ratio)</b>	<u>3%</u>	<u>-2%</u>

**(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.

**29. CONTINGENT LIABILITY**

Contingent liabilities as at 31 December were as follows:

	\$	\$
Indemnity guarantees	117,766	117,766
Litigation actions	<u>410,000</u>	<u>410,000</u>
	<u>527,766</u>	<u>527,766</u>

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.

**30. COMMITMENTS**

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

	\$	\$
Capital commitments	<u>13,044,674</u>	<u>9,474,960</u>

**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	2,331,825	2,587,992
Later than one year but not later than five years	130,905	2,023,972
Later than five years	<u>24,495</u>	<u>29,583</u>
	<u>2,487,225</u>	<u>4,641,547</u>

**30. 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:

	2017	2016
	\$	\$
Not later than one year	120,772	120,773
Later than one year but not later than five years	468,090	474,340
Later than five years	5,417,865	5,649,697
	<u>6,006,727</u>	<u>6,244,810</u>

**31. 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.

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.

**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.

**31. SUBSEQUENT EVENTS *continued***

**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 2017 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 2017, 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 2017 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 2017 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 2017, 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 2017 for the impacts of the repeal of the Business Licensing Act 1976 and waiver of market and base fees.



**SUVA CITY COUNCIL  
 DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
 FOR THE YEAR ENDED 31 DECEMBER 2017**

<b>GENERAL RATE FUNDS - OPERATING STATEMENT</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
<b>Recurrent</b>		
General rates	14,396,466	14,406,089
Less: rates discount	902,294	939,466
	<u>13,494,172</u>	<u>13,466,623</u>
Interest on overdue rates	2,126,129	1,960,510
Interest on loan receivable	152,578	153,600
Fees, charges and rents	7,647,560	7,374,005
<b>Other Income</b>		
Amortisation of capital grant	329,001	132,412
Business and trading licenses	1,949,880	2,002,078
Gully emptier (net)	24,136	20,862
Outside jobs (net)	647	14,608
Miscellaneous	633,843	434,443
<b>Total revenue</b>	<u><b>26,357,946</b></u>	<u><b>25,559,141</b></u>
<b>Less: Expenditure</b>		
Administrative and operating costs	13,056,264	11,724,458
Auditor's remuneration	24,450	61,408
Bad debts written off	-	124,467
Consultants fee	252,606	46,696
Depreciation and amortisation	1,671,077	1,529,635
Engineering services department	1,198,228	1,310,190
Fiji National Provident Fund	1,033,107	1,138,129
Fiji Roads Authority expense	3,121,906	3,121,906
Garbage and refuse collection	2,075,879	2,136,018
Grass cutting and drain cleaning	984,046	986,989
Health services department	348,658	360,259
Hibiscus festival/Suva carnival	24,533	51,016
Interest	122,207	193,210
Insurance	290,634	250,541
Movements in provision for doubtful debts	2,941,295	1,744,809
Roads, footpaths and bridges	201,696	133,038
Road signs, road markings and traffic lights	-	496
Fiji National University levy	101,553	111,941
Uniforms and protective clothing	140,768	110,924
User maintenance costs	612,620	669,219
Vehicle and plant running expenses	738,146	645,676
<b>Total expenditure</b>	<u><b>28,939,673</b></u>	<u><b>26,451,025</b></u>
<b>Operating deficit for the year</b>	<u><b>(2,581,727)</b></u>	<u><b>(891,884)</b></u>

**SUVA CITY COUNCIL**  
**DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME *continued***  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

TRUST FUND - STREET LIGHT FUND - OPERATING STATEMENT	2017	2016
	\$	\$
<b>Revenue</b>		
Street light rate	2,531,579	2,528,062
<b>Total revenue</b>	<u>2,531,579</u>	<u>2,528,062</u>
<b>Total expenditure</b>	<u>-</u>	<u>-</u>
<b>Operating surplus for the year</b>	<u>2,531,579</u>	<u>2,528,062</u>

**SUVA CITY COUNCIL  
 DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2017**

<b>PARKING METER FUND - OPERATING STATEMENT</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Parking meter		
- collections	448,901	405,371
- fines and court fees	613,764	230,711
- fleet administration	71,975	56,879
<b>Total revenue</b>	<u>1,134,640</u>	<u>692,961</u>
<b>Less: Expenditure</b>		
Salaries and wages	497,527	365,489
Doubtful debts	234,445	(4,126)
Management expenses	65,626	77,268
Legal expenses	5,515	27,821
Repairs and maintenance	47,676	33,018
Stationery and postage	19,512	21,461
<b>Total expenditure</b>	<u>870,301</u>	<u>520,931</u>
<b>Net surplus for the year</b>	<u>264,339</u>	<u>172,030</u>





