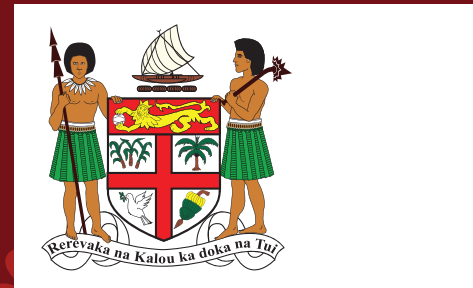




City of Suva

# SUVA CITY COUNCIL

# ANNUAL REPORT 2018



PARLIAMENT OF FIJI  
PARLIAMENTARY PAPER NO. — 140/23





**City of Suva**

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

The Permanent Secretary  
Ministry for Local Government  
Suva.

Dear Madam,

RE: ANNUAL REPORT 2018

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 2018.

Thank you.

Yours faithfully,

Azam Khan  
Chief Executive Officer (acting)



**2018 ANNUAL REPORT**

**AND**

**FINANCIAL STATEMENT**

**TABLE OF CONTENTS**

Introduction .. .. . 3

Management of the Council .. .. . 3 - 4

Meetings of the Council .. .. . 4

Municipal Services -

- Engineering Services Department .. .. . 4 - 23
- Administration & Operations Department .. .. . 23 - 31
- Health Services Department .. .. . 31 - 48
- Finance Department .. .. . 48 - 49

Appreciation .. .. . 49

Appendices -

Financial Statements for the Year Ended 31 December, 2018

## 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

### B. PRINCIPAL OFFICERS OF THE COUNCIL

#### EXECUTIVE MANAGEMENT TEAM

1. Mr. Chandra Kant Umaria, Special Administrator (01/01/18 - 31/12/18)
2. Mr. Bijay Chand, Acting Chief Executive Officer (01/01/18 - 31/12/18)
3. Mr. Asaeli Tokalau, Director Administration & Operations (20/08/12 - 31/12/18)
4. Mr. Vulisere Tukana, Director Engineering Services (08/01/13 - 08/11/18)
5. Mr. Kavin Rathod, Director Finance (22/12/2014 - 31/12/18)
6. Mr. Naresh Narayan, Acting Director Health Services (01/03/13 - 31/12/18)
7. Mr. Surend Prasad, Acting City Planner (10/02/2010 - 31/12/18)
8. Mr. Zulfikar Sahukhan, City Lawyer (28/06/2010 - 31/12/18)
9. Mr. Azam Khan Director Local Government (acted as Chair/CEO during the month of March)

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

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

- |          |                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 13/06/18 | Delegation from Guangdong Province headed by Mr Luo Jun from the Foreign Affairs Office.                                                                                                                                                                                                                                                                                                                                          |
| 13/06/18 | Canadian Naval Ship HMS Vancouver.                                                                                                                                                                                                                                                                                                                                                                                                |
| 09/07/18 | Ambassador of Japan, His Excellency Mr Masahiro Omura.                                                                                                                                                                                                                                                                                                                                                                            |
| 18/07/18 | Ambassador of Ecuador, His Excellency Juan Salazar Sancisi.                                                                                                                                                                                                                                                                                                                                                                       |
| 19/07/18 | <u>Commonwealth Local Government Regional Network</u><br>Hon. Cr Edward Ngara, HCC.<br>Hon. Cr Baddley Rarai, HCC.<br>Ms. Eva Tuipeatar-Tu'uholoaki, Ministry of Internal Affairs,<br>Local Government and Community Development Division, Tonga.<br>Mr. Otheniel Tangianan, Ritaki, Cook Islands.<br>Mr. Charles Kelly, City Clerk, Honiara City Council.<br>Mr. Tamalo Penivao, Chief Executive Officer, Funafuti Town Council. |

- Mr. Ramanti Tuatu, KILGA Chairman.
- Ms. Lucy Scalk, Deputy Secretary General, Commonwealth Local Government Forum.
- Mr. Terry Parker, Regional Adviser, Commonwealth Local Government Forum.
- Mr. Patrick Tuimalealiifano
- Mr. Karibarti Taoabe, Commonwealth Local Government Forum.
- Mr. Tewetim Maliga, Tuvalu.
- Mr. Penisoni Naupoto, PIFS.
- Mr. Robert D Kana, MPGIS.

- 26/07/18 Delegation from Guangzhou Municipal People’s Government, China.
- 13/08/18 Captain and Defence Advisor of the Indian Naval Ship – Sahyadri.
- 21/12/18 Minister for Industry, Trade, Tourism, Local Government, Housing and Community Development, Hon. Mrs Premila Kumar.

**D. MEETINGS OF THE COUNCIL**

Meetings of the Council and Standing Committees during the year were held from January 2018 till December 2018 are as follows: -

Council Meetings

- Ordinary Meetings .. 12
- Emergency Meetings .. 6

Committee Meetings

- City Development .. 12
- Infrastructure & Works 12
- Strategic & Major Projects .. 12
- Health & Market .. 12
- Human Resources & Industrial Relations 12
- Finance .. 12
- Tender 4

**E. MUNICIPAL SERVICES**

**ENGINEERING SERVICES DEPARTMENT**

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

**i. Works Depot**

- Construction & Maintenance of roads and footpaths, bridges, Council buildings, Drainage System, Bus Shelters, Streetlights, Street Furniture and 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 & 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 & 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 year:

#### 1. **Drainage Improvement Works**

- (i) Whippy Street.
- (ii) 85 Gordon Street.
- (iii) Ratu Mara Road.
- (iv) 16 Mal Street.
- (v) Biau Drive.
- (vi) Tika Ram Place.
- (vii) 171 Mead Road.
- (viii) 10 Jetha Lal.
- (ix) Rifle Range - drain clearing.
- (x) Rakua Street.
- (xi) Mukta Ben Road.
- (xii) Luke Street Drainage.
- (xiii) Avon Place/Olga Place.
- (xiv) Amputch Street Drainage.
- (xv) Lomaviti Rugby Club area.

#### 2. **Road, Lanes & Footpath Improvement Works**

- (i) Duivosavosa Lane Upgrade.
- (ii) Korotiki Lane repair.

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

- (i) Suva Point Upgrade.
- (ii) SCC Engineering Depot Stores Extension.
- (iii) Samabula Depot.
- (iv) My Suva Picnic Park Tool Room.
- (v) Ram Lakhon Park Public Convenience.

- (vi) Samabula Public Convenience.
- (vii) Suva Market Roof Replacement.
- (viii) Stinson Parade Garden Repair.
- (ix) Queen Elizabeth Drive - Footpath and Lights.
- (x) Cyclone Bracing for Picnic Park Bure.
- (xi) Health Depot Repairs.
- (xii) Handicraft CHC Roof.
- (xiii) Muanikau Police Post Repair.
- (xiv) Albert Park - trenching with electricians.
- (xv) Suva City Carnegie Library Roof Repair.
- (xvi) Suva Market new Ticket Booth.
- (xvii) Suva Market Roof Upgrade.

#### 4. Tender - Documentation, Evaluation, Awarding & Supervision

The following tenders were called and evaluated:

- (i) Tender for Provision of Security Services.
- (ii) Tender for Supply of Leather Hand Gloves.
- (iii) Tender for Supply of Cleaning Materials.
- (iv) Tender for Supply of Marquees.
- (v) Tender for Supply of Air Compressor with Wheels.
- (vi) Tender for Supply of Cherry Picker.
- (vii) Tender for provision of Mobile Communications Services.
- (viii) Tender for Supply of New Hiab Truck.
- (ix) Tender for Supply & Installation of 20 CCTV Cameras.
- (x) Tender for Supply of Fuel & Lubricating Oil.
- (xi) Tender for Removal, Supply & Installation of Carpets at Civic Tower.
- (xii) Tender for Supply & Installation of Air Condition Units.
- (xiii) Tender for Supply of Single Cab.
- (xiv) Tender for Supply of Garbage Compactor Truck.
- (xv) Tender for Supply of 8ton Excavator.
- (xvi) Tender for Supply of Twin Cab 3Ton Tip Truck
- (xvii) Tender for Supply of Single Cab 3 Ton Tip Truck
- (xviii) Tender for Supply of Single Can 7 Ton Tip Truck
- (xix) Tender for Supply of Executive Cars.
- (xx) Tender for Supply of Overall Dustcoats Shirts & Trousers.
- (xxi) Tender for Supply of Safety Footwear (Safety Shoes & Gum Boot).

#### 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.

## 1. TOWN PLANNING SECTION

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

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

Owner/Applicant	Description & Location	Proposal	Decision
Ms. Sheraleen Foster Kaivei for Ms. Lorraine Foster T/A The Vintage Link (Fiji) Pte Ltd	LOT 45, DP 1928, CT 8358, 7 Matanitobua Street, Suva.	Propose Administration Office for Magazine Publishing Company – I am Woman Magazine	Approved
Wahley's Butchery Limited	CT 14268, DP 2093, Lot 1 & 3, 11-17 Brewster Street, Suva.	Propose Shop & Office Units	Approved
Triniz Superstore	Lot 1, Sec 92, CL 2304, 22 Tofua Street, Suva	Regularization of Grocery Store	Approved
Parmars Footwear Limited	CT 6163, DP 847, LOT 2 & 3, 81-103 Mark Street, Suva.	Deferment Of Payment Of Car Parking Monetary Contribution	Approved
Peter Maharaj	LOT 12 DP 1344 CT 6790 AT 222 Princes Road, Tamavua, Suva	Proposed Eight Storey Multi Unit Residential Development	Refused
Mohammed Safiq for Highway Tours & Rental (Fiji)	CT 5367, 100 Robertson Road, Suva	Hire Services Base One (1) Hire Car Base	Approved
Richard Rahiman T/A Richard Rahiman & Associates	Lot 37, CT 16295, DP 3751, Koroi Place, Suva.	Motor Vehicle Accident Assessor Business Office	Approved
Selai Narruhn for Orlando Narruhn T/A Selliam Trade Works	LOT 8, CL 1520, 24 Service Street, Suva.	Proposed Office For Maintenance And Small Repair Business	Approved
Carpenters Properties Limited	CT 17396 And CT19333, Mika Dreu Place, Suva	Proposed Conversion of Existing Partly Three Storey Residential Building into a Private School	Refused
Panaroma Investments Limited for Law Solutions	CT1997, 29 Pender Street, Suva	Proposed Relaxation of Town Planning Requirements to Allow Lawyers Office	Approval
State/Government	Lot 7, DP 2303, Corner of Tower Street and Selbourne Street, Suva.	Historical Building Grade B for Prime Minister's Office at Selbourne Street, Suva	Approval

Owner/Applicant	Description & Location	Proposal	Decision
Ministry of Health for Colonial War Memorial Hospital	Lot 1, DP 3376, CT 4381, Corner of Extension Street and Waimanu Rd, Suva.	Historical Building Grade B Colonial War Memorial Hospital - Maternity Ward	Approval
Norman Nicholls T/A Pendragon International Limited	LOT 10, S 558, CL 2674, 28 Beach Road, Muanikau, Suva	Proposed Administrative Office For Consultant Contractor For Managerial Services	Approved
Ratu Isoa Waqairara Soko T/A Sealand Consultancy Pte Ltd	LOT 3, SO 92, CL 8587, 5 Hutson Road, Suva.	Proposed Online Business Consultancy Office Dealing With Shipbroker And Marine Services	Approved
Trustees of Alcohol Awareness & Family Recovery Trust Board	LOT 1, DP 2168, CT 9208, 7 Lavena Road, Suva.	Proposed Conversion Of The Existing House Into A Girls Hostel/Boarding House.	Approved
Carpenters Properties Limited	CL. 10355, Lot 1, SO 1299 & CL 18643, Lot 1, SO 6153 at State Suva Foreshore Reclaimed Land Off Victoria Parade, Suva.	Proposed Vehicle Bond yard	Refused
Pasifika Communication	Lot 4, CT5088, DP3925, 14 MacGregor Road, Suva	Proposed Advertising/Graphic Design and Production Office	Approved
Course Money	Lot 4, CT 5088, DP 3925, 14 MacGregor Road, Suva	Production Office Outline Building Application for New Residential Apartments consisting of twenty (20) units.	Approved
Usha Ben	Lot 8, DP 6068, CT 5634, Cnr of Amy & Eden Street, Suva.	Major Relaxation-proposed three Storey Office & Apartment Building	Approved
Navitalai & Julia Sovalawa	Lot 11, Sec 46, CL 1666, Pikeu Street	Proposed New Pentecostal Church	Approved
Pioneer Day Care Tutoring School	Lot 20, DP 2364, CT 12297, Nailuva Rd, Suva	Proposed Day Care Tutoring School	Approved
Zhong Xiang Zhong	CT 26342, CT 26341, CT 26340, Barret Place, Suva	Major Relaxation-proposed fifteen (15) Storey Residential Apartment & Commercial Building	Approved
Kevin Sanada T/A Viti Mobile Veterina.	CY 20722, Lot 17, DP 4064, Padam Lala, Road, Suva	Proposed Veterinary Administration Office	Refused
Arif Imtaz Khan T/A Cacao Fiji Ltd	Lot 8, DP 1482, CT 7119, 6Dension Rd	Proposed Cocoa Export Administration Office	Approved
Stuart Hugget for Architects Pacific Limited	Lot 1, SO 5436, CL 18862, 54 Beach Road, Suva	Proposed Architectural/ Drafting Office	Withdrawn
Fili;po Tawake	Lot 24, S 681, CL 15648, 34 Kula Street, Samabula, Suva	Proposed Dairy Shop	Approved
Great Han International Company Limited	Lot 2, CT 14237, DP 3874, 67 Princes Road, Tamavua, Suva	Proposed Property Management Administrative Office	Approved
Edmond Ah Singh Jikua	Lot 5, Sec 47, CL 2261, Pikeu Street, Nabua, Suva	Proposed Residential Building Relaxation of Plot Ratio and Over Development	Approved

Owner/Applicant	Description & Location	Proposal	Decision
Smart Environment Pte Limited	Lot 14, CL 1982, Tanoa Street, Suva	Proposed Hair Dressing and Beauty School	Approved
Kelton Investment Ltd For Pivot Point Fiji Ltd	CT 6607, DP 7172, Lot 3, 15 Goodenough Street.	Proposed Hair Dressing and Beauty School	Approved
Arrkay Motors Ltd	CT 25979, DP 7610, Lot 6, 19 Jai Ambamma St, Off Karsanji St, Vatuwaqa	Proposed Residential Unit in General Industry Zone	Approved
Sunil Chand	Lot 1, Sec 6, CL 1143, Corner of Belo and Rewa Street, Suva	Extension to Existing Building Comprising of Ice Plant	Approved
Fiji Teachers Association	CT 4890, Lot 11, 68 Knolly Street, Suva	Proposed LH Base	Approved
Chaman Lal	Lot 2, DP 2115, CT 10389, 282 Fletcher Rd, Vatuwaqa, Suva	Proposed Residential Building-Relaxation of Plot Ratio and Over Development	Approved
Fiji Gas Company Ltd	Lot 1, S 1214, CT 4282, Foster Road	Proposed LED Video Screen for Advertising	Approved
Huksons Limited	Lot 55, CL 2465, Verata Street, Suva	Proposed Apartment in Residential A Zoned lot	Approved
Pasifika Partners Trading	Lot 4, S 992, CL 2629, Corner of 241 Reservoir Road and Harper Place	Proposed Administration Office	Approved
ADR Investment Ltd for Sierra Construction (Fiji) Limited	Lot 20, DP 4250, CT 17806, Tikaram Place, Namadi Height, Suva.	Proposed Administration Office	Approved
Acro Holdings Limited	Lot 14, DP 2577, CT 10472, 17 Dhanji Street, Suva.	Proposed Residential Building Relaxation of Plot Ratio and Over Development.	Approved
Reena Bibi	CT 8378, DP 1984, Lot 4. 4Suva Street, Suva	Proposed Administration Office for Draftsman and Building Repair Company's Office	Approved
M.Y.Investment Ltd	Lot 01, SO 5579, CL 18058, Reservoir Road, Walu Bay, Tamavua, Suva.	Proposed Twelve Storey Mix Use Development	Held in abeyance
Atom Vandross Vunisarati T/A Sione's Kava Shop	Lot 17, DP 2527, CT 14723, Evetts Place, Suva	Proposed Kava Shop	Refused
Lagan Prasad for Grid Security Services	CT 11714, DP 2527, Lot 9, 37 Mead Road, Suva.	Regularization of Administration Office for Security Services	Refused
Cope Constrution Limited	Lot 2, DP 438, CT 15207, 28 Sawani Street, Suva.	Proposed New Building for Student Accomodation/ Boarding House	Approved

### a) Subdivision Approvals

Council considered two (2) subdivisions in the year 2018. All other subdivision applications which had areas less than 5 acres were dealt with administratively in accordance with Council's delegation authority given to the Chief Executive Officer.

Applicant	Description	Current Zones	Proposal	Decision
Himalay Parvat Company Ltd	Lot 1, DP 4622, CT 18548 Levuka Street, Suva	Residential B	Residential	Under Process
Fiji National University	Lot 1 R 1653 (Pt Of) Princes Road, Suva	State Land	Civic - Education	Under Process

### Amendment to the Scheme

Applicant	Description	Zone	Status
Harmony Investment Limited	Land forming Lot 8, DP 2101, CT 9007 & LOT 9, DP 2101, CT 8817, Princess Rd, Suva.	Residential 'A' to Special Use 'Mixed Development'	Refused
Suva Waterblasting and Painting Services	LOT 43, DP 29, CT 7504, Brewster Street	Residential B To Commercial B	Refused
Fariza Holdings	Lot 13, DP 2049, CT 17812 & Lot 9, DP 2125, CT11084 Grantham Rd, Suva	Residential B to Commercial B	Approved
Pure Trade Pte Limited	Lot 1, DP 2493, CT 9728, 6 Carew Street, Suva	Residential B to Commercial B	Approved
Arya Pratinidhi Sabha of Fiji Suva	Lot 1 and Lot 3, DP 3842, off Grantham Road, Suva	Residential 'C' to General Industry	Approved
Ravendra Chandra	Lot 35 and 36 and DP 2298, 14 & 16 Moti Street, Suva	Request for Reconsideration of Refused Rezoning of Residential 'B' to Commercial 'C'	Approved
Shida Zhu	Lot 71, DP 1944, CT 8218, Rewa Street, Suva.	Residential B to Commercial B	Refused
Bula House Property Managements Pte Ltd.	Lot 9, DP 2337, CT 10151, 117 Laucala Bay Rd, Suva	Residential B to Commercial B	Refused
Cope Construction Limited	CT 5124, DP 2643, Lot 1, 22 Rewa Street, Suva	Residential 'B' to Commercial 'B'	Approved
A Plus Investment	CT 8048, DP 1820, Lot 2, 193 Queen Elizabeth Drive, Suva	Residential 'B' to Commercial 'B'	Approved
Mr Alvin Santesh Karan & Yogesh Kellappan aka Yogesh Karan	Lot 46, DP 1657, CT 15203	Residential B To Commercial C	Approved

Applicant	Description	Zone	Status
Dynex Holdings Limited	CT. 2006, Lot 13, 17 - 19 MacGregor Road, Suva	Residential 'B' to Commercial 'D'	Approved
Merchant Finance Limited	CT 7118, DP 1482, Lot 1, Corner of Denison and Domain Rd, Suva	Residential 'B' to Commercial 'D'	Approved
University of the South Pacific	CL 6165, S 1500, Lot 1, Laucala Bay Road, Suva & Queen	Civic "Education" to Commercial 'B'	Approved
FEA	State Land (Road Declared Closed Land)	Civic "Recreational" to Special use "Underground Cable Easement"	Approved
Mr. Arvin Datt	CL 1750 S 861, Lot 15, 197 Fletcher Road, Suva	Request for Reconsideration of Refused Application - Proposed Rezoning Residential "B" to Commercial "B"	Approved
R.D Patel Co. Limited	CT 40133, Lot 2, Raojibhai Patel Street, Suva.	General Industry to Commercial "B".	Approved
Robert Tar Song Chung	CT 6054, DP 312, Lot 4, 80 McGregor Road, Suva.	Residential B to Commercial D	Approved
Himalay Parvat Company Ltd	Lot 1, DP 4622, CT 18548 Levuka Street, Suva	Residential B to Residential D	Approved
Rizvy Shazim Ali	CL 2316 Section 46 Lot 6, 599 Ratu Mara Road, Suva	Residential "B" to Commercial "B"	Refused
Merryland Holdings Limited	CT 10909, DP 2153, Lot 2, 68 Rewa Street, Suva.	Residential "B" to Special Use 'Rental Hire & Tour'	Approved
Divesh Shankar Sharma	CT 7551, DP 1693, Lot 2, 8 Bau Street, Suva	Residential B to Commercial D	Approved
Evergreen Fire and Security	Lot 4, DP. 2319, CT 9964, Raiwasa Road, Suva	Special Use 'Multi Media and Design Solutions' To Special Use Office (Fire, Security and Surveillance)	Approved
Lajendra Holdings Ltd	CT 19594, DP 2307, Lot 3. Ratu Sukuna Rd, Suva.	Commercial D to Commercial C	Approved
Suva Rotuman Methodist Church Congregation	Lot 21, DP 1966, CT 3614, Rewa Street, Suva.	Residential 'B' to Civic [Community Development]	Approved
Director of Lands	Pt. Lot 1, S 1326, CL 18919, Thurston Garden, Ratu Cakobau Rd, Suva.	Open Space to Special Use 'Embassy'	Approved
Zhong Da Company	Lot 8, DP 157, CT 5263, Ratu Sukuna Road, Suva	Residential 'B' to Commercial 'B'	Approved

**General**

Owner/Applicant	Description & Location	Issues	Remarks
Suva City Council	Lot 1, S1137, Tanoa Street, Suva.	Relaxation for Proposed Use of Plantation Reserve for Vehicular Crossing/ Access	Refused
Asian Development Bank Future Cities Program On Behalf Of The Trustees Of The Tamavua-I-Wai Settlement. (RISE Project)	DP 2867 Lot 1 and DP 2868 Lot 1, Off Lady Narain Road, Suva	Proposed Drainage And Sanitation Upgrading For Tamavua-I-Wai Settlement	Approved
Suva City Council	Namadai Subdivision, Howell Road Subdivision, Bureta Street Subdivision, Rups Subdivision at Sawau Road and Fletcher Road	Formalizing of Open Space Zoning in new Subdivisions	Approved
Meli Raucavulavula	Lot 87 S 1339 Viria Road	Open Space	Approved
China Railway	Lot 1 CL 14010, SO 4044, Taramati Street, Karsanji Bhindi	Open Space Acquisition	Approved

**2. BUILDING SECTION**

**A. BUILDING DEVELOPMENTS**

A total of 423 building applications was received in 2018 by the Suva City Council with the total estimated value of works of \$151,830,736.71 compared to a value of \$155,059,818.02 for the same period in 2017. These development applications range from renovation and refurbishment to construction of new apartment buildings, various warehouses and commercial projects

In addition, 336 Building Permits were issued in 2018 for construction, with an aggregate value of \$48,643,548.76 compared to 410 Building Permits issued with an aggregated value of \$134,788,161.64 in 2017. 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 \$100,000.00, received and those that were approved during the 2018 year period.

**TABLE 1 BUILDING APPLICATION RECEIVED DURING 2018  
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. 2018	New Glass Wall	Renovation	Thomson	\$100,000.00	\$264.00	9/627
	BSP Life (Fiji)	Proposed Lift & Lobby Upgrade	Central	\$100,000.00	\$264.00	9/1796



Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Carpenters Fiji	Extension	Argo	\$100,000.00	\$264.00	44/1225
	Harshad Parmar	As Built	Kikau	\$100,000.00	\$264.00	45/653
	Anil Prakash	2 Storey Building	Salato	\$100,000.00	\$264.00	48/3627
	Pranil Singh	New Res1dence	Rokosawa	\$212,964.00	\$512.50	55/1009
Feb. 2018	Janson Ho Ltd	Renovation & Maintenance	Victoria	\$1,500,000.00	\$3,256.00	9/1404
	Shyuan Karan	Warehouse (OUTLINE)	3 Jai Hanuman	\$500,000.00	\$17.60	45/2140
	Ashwin Krishna	New Building	Namara	\$177,250.00	\$433.94	45/1757
	F.M.F Investments	Proposed Warehouse	Bounty St	\$3,000,000.00	\$6,424.00	48/3078
	Yogesh Kllappan	New Apartment	7 Vuna Rd	\$2,500,000.00	\$17.60	48/850
	B.P.Ltd	Civil Works	Reservoir Rd	\$200,000.00	\$484.00	48/769
Mar. 2018	Fiji Competition & Consumer Commission	Office Fitout	Gorrie	\$209,000.00	\$484.00	9/1603
	FNU	Engineering Work Shop	Q.E Drive	\$150,000.00	\$374.00	44/1674
	FNU	Three Storey Building (OUTLINE)	Q.E Drive	\$3,200,000.00	\$17.60	44/1674
	Rups Investment Ltd	Apartment & Piling Foundation	Usher	\$500,000.00	\$1,144.80	44/2457
	Paradise Beverage	Staff Change Room	122 Foster	\$110,000.00	\$286.00	48/697
	Taikiko Naikawa	New Residential Building	Naigulevu	\$176,000	\$431.19	55/1011
Apr. 2018	Senita Devi	Apartment (OUTLINE)	Wailea	\$1,300,000.00	\$17.60	45/322
	Inoke Soqoiwasa	Extension	18 Khemindra	\$180,000.00	\$439.64	45/2015
	Robert Uma Sen	Extension	Bakshi	\$120,000.00	\$308.00	45/64
	Lung Sheng Chi	Double Storey	Talasiga	\$342,000.00	\$796.40	45/1141
	Peni Tora & Pyyllis May	Alteration & Extension	6 Kula	\$240,000.00	\$572.00	45/696
	Zeena Nisha	As Built	19 Nailuva	\$100,000.00	\$264.00	44/890
	Light Green Real Estate	Double Storey Building(OUTLINE)	Mcfarlane	\$150,000.00	\$17.60	44/2470
	Signplus	New Ware House Extension	Carpenter	\$3,354,000.00	\$822.00	44/2150
	Japui Investment	Proposed Apartment(OUTLINE)	Barret	\$30,000,000.00	\$17.60	44/2343
	Sakuiusa Kanito	Renovation & Extension	47 Madams Pl	\$180,000.00	\$440.00	44/1197
	Alvind Ali	New Building	Rt Kadavu	\$318,000.00	\$743.59	44/2472
May 2018	Westpac Bank	Exterior Painting	Central	\$100,000.00	\$263.76	9/1261
	Jehovahs Witness	Renovate	St Fort	\$120,000.00	\$308.00	9/499
	Fineland Investment	Office	Bau	\$1,000,000.00	\$2,244.00	9/872

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Extra Supermarket	Supermarket	Bau	\$2,000,000.00	\$4,444.00	9/872
	Vijay Raghwan	Extension	Nerrick	\$300,000.00	\$704.20	44/1386
	Suva Tonga Church	Church	Laucala Bay	\$1,200,000.00	\$2,683.60	44/138
	Shane Smith	New Residence	Service St	\$1,400,000.00	\$2,823.70	44/1072
	Makans Drug	Warehouse Extension	Jai Ambamaa	\$700,000.00	\$1584.00	45/2450
	Sandya Prasad	Office & showroom	Fletcher	\$868,000.00	\$1953.52	45/319
	Chaman Lal	Apartment	Fletcher	\$230,400.00	\$550.79	45/344
	R Prasad Ltd	Cold Storage	Viria East	\$693,000.00	\$1,568.59	
	Roshan K Singh	New Warehouse	Dhiraji	\$550,000.00	\$1,254.00	45/2700
	Deepak Chand	New Building	Sawau	\$388,470.00	\$898.49	48/3619
	Shalendra Sukul	New Building	Salato	\$200,000.00	\$484.00	48/3625
	Roopesh Gift Shop	Double Storey Building	Lakeba	\$612,236.00	\$1,796.98	48/313
June 2018	International Monetary Fund	Office Refurbishment	Pratt	\$300,000.00	\$703.96	9/929
	Burger King	Restaurant Fitout	Renwick	\$450,000.00	\$1,034.00	9/449
	Mr Veremalua	2 Bedroom Double Storey	Tikaram	\$139,200.00	\$350.24	45/2338
	Senita Devi	Apartment	Wailea	\$400,000.00	\$924.00	45/322
	Rups Investment	Apartment	Rt Kadavu	\$4,000,000.00	\$8,844.00	44/2456
	Westpac Bank	Refurbishment	4 Moli	\$100,000.00	\$264.00	44/481
	P.T.C	Self-Contained Units	Vuya Rd	\$100,000.00	\$298.00	44/789
	F.N.U	3 Storey Building	Laucala	\$3,816,000.00	\$8,439	44/1674
	Fiji Sports Council	Refurbishment	Laucala Bay	\$3,972,000.00	\$8,782.44	44/2186
	Jung Cheng	Apartment	Laucala Bay	\$500,000.00	\$1,183.39	44/2411
	Light Green Real Estate	Apartment	Macfarlane	\$144,744.00	\$362.43	44/2470
	Properties Trust	Demolition	Argo	\$100,000.00	\$264.00	48/3
	Edward Ah Sing Jikau	New House	17 Pikeu	\$170,000.00	\$418.00	48/677
July 2018	Graceful Investment	Apartment	Waimanu	\$2,500,000.00	\$5,544.00	9/2250
	Carpenters Properties	Pilling Works	Town Hall	\$898,000.00	\$2,089.59	9/2229
	Fiji Ports Authority	Office Fitout	Usher	\$167,000.00	\$441.39	9/1944
	Iconic Investment	Extension	Rt Sukuna	\$1,800,000.00	\$4,004.00	44/2191
	Thompson Tarte	New Residence	Tulele	\$185,000.00	\$17.60	44/2474
	Pacific Island Secretariat	Fale Renewal	Rt Sukuna	\$150,000.00	\$374.02	44/1901
	Rups Investment	Residential Development	Suva Point	\$761,100.00	\$1,718.41	44/2475
	Avikesh Raj	Extension	558 Rt Mara	\$129,250.00	\$328.34	45/1305

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Shree Swamy	Extension	Jaya Ben	\$270,000.00	\$638.00	45/605
	Subhag Chand	Extension	12 Moala	\$212,140.00	\$510.71	45/2094
	James Narayan Swamy	Residential Bldg	Mal St	\$360,000.00	\$146.00	45/1159
	Timber Laminator	Industrial Shop Storage	Leonidas	\$230,400.00	\$550.87	48/3250
	Silver Stone Lt	Extension	Retriever	\$588,000.00	\$1,337.60	48/3245
	Charan Katonivere	Apartment (OUTLINE)	Vuna	\$500,000.00	\$17.60	48/867
	Silivale	Alteration & Extension	Shri Raman	\$115,850.00	\$298.86	48/1671
	Navi Sovalawa	New Church	Rt Mara	\$461,761.00	\$1,059.79	48/1006
	Mobile Distributors	Commercial Development	Kings Rd	\$134,000.00	\$339.67	48/981
	Arieta Bune Brecterfield	Extension	Nabua	\$175,959.45	\$431.07	48/3152
	Ravindra Lal	Apartment	Vuibau	\$100,000.00	\$389.39	48/3551
	Joseph Nainima	Extension	Kabara	\$160,000.00	396.00	48/236
	Nilesh Patel	Extension	Lakeba	\$200,000.00	\$288.00	48/279
Aug. 2018	FNPF	Roof Upgrade	Marks	\$450,000.00	\$1,034.00	9/687
	Ravin Lal	Renovate To Hotel	Edinburgh	\$1,500,000.00	\$3,344.00	9/1816
	Debonair Investment	Residential Development	Berry	\$3,974,000.00	\$8,786.80	9/1336
	Indra Deo	Apartment	Laucala Bay	\$352,440.00	\$819.36	44/794
	Dilip Jogia	Extension	Gardiner	\$174,426.00	\$425.53	44/1602
	Mr Krishna	New Residence	Barrett	\$848,000.00	\$1,900.59	44/245
	Fresh Choice	Shop Fitout	Grantham	\$1,000,000.00	\$2,244.00	44/2143
	Joy Trust	Multi Trust	Marou	\$2,500,000.00	\$17.60	44/510
	Mohammed Yasin	Commercial Development (OUTLINE)	Mavoa	\$8,000,000.00	\$17.60	48/3232
	Satendra Lal	New Building	Viwa	\$169,944.00	\$417.87	48/3628
	Mohammed Hanif	Extension	Lakeba	\$950,363.00	\$374.79	48/265
	Ronil Kumar	New Building	Paul Sloan	\$364,790.00	\$846.53	48/3636
	Felix Anthony	3 Storey Residence	Tuisowaqa	\$544,400	\$1,241.67	48/1248
	Ifrerei W	Renovation	6 Arjun Jiwa	\$100,000.00	\$264.00	48/1662
	Abhinesh Singh	Extension	Sulua	\$222,629.58	533.78	55/531
Sept. 2018	Singh Investment	Office Fitout	4 Spring	\$5,325,000.00	\$17.60	9/1656
	Reddy Enterprice	Refurbishment	Gordon	\$1,500,000.00	\$3,344.00	9/1822
	Micheal Shaw	LPG Gas Station	Gordon	\$100,000.00	\$264.00	9/1795
	USP (Confucius Institute)	New Building	Laucala Upper Campus	\$336,960.00	\$785.30	44/1809
	Hot Bread Kitchen	Refurbishment	Laucala Bay (USP)	\$100,000.00	\$264.00	44/1809

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Saher Bukshi	Extension	Lemaki	\$107,250.00	\$279.94	45/1539
	Jarad Holiding	Extension	Viria	\$1,200,000.00	\$2,684	45/1672
	Shinal Lingham	Extension	132 Sawau	\$118,500.00	\$304.69	48/3102
	Pritika Vaudhana	Residential House	Reservoir	\$192,600.00	\$467.71	48/3586
	Sukafa & Semesa Matanaicake	Retaining Wall	Qomate	\$100,000	\$264.00	55/741
Oct. 2018	Brijlal & Co	Commercial Development	Marks	\$1,200,000.00	\$2,904.00	9/681
	Bahai Of Fiji	Education Centre	Brewster	\$1,200,000.00	\$2,684.00	9/284
	Fiji Womens Crisis Centre	Renovation	Gordon	\$350,000.00	\$814.00	9/665
	Chai Chef Pte	Restaurant Fitout	Bau	\$110,000.00	\$286.00	9/872
	Carpenters Properties	Hotel Development	Victoria	\$22,000,000.00	\$48,444.00	9/2229
	Bidesi & Sons	Extension	Waimanu	\$215,000	\$512.59	9/1840
	Navindran Nair	New Building	High	\$110,000.00	\$286.00	9/264
	Rokoba Ltd	New Residence	Rt Sukuna	\$350,000.00	\$814.00	44/259
	Permal Construction Ltd	Extension (OUTLINE)	Waimanu	\$700,000.00	\$17.60	45/1212
	Toyota Tusho (SP)	Wash Bay	Grantham	\$260,000.00	\$616.00	45/2287
	Brijlal & Company	Apartment	Sawani	\$1,100,000.00	\$2,464.00	45/249
	CWM Hospital	Maternity Unit	Waimanu	\$20,000,000.00	\$44,044.00	45/1256
Nov. 2018	Gokals	Extension	Charles	\$600,000	\$1,364.00	9/139
	Carpenters Ltd	Shops Fitout	Rodwell	\$190,014.00	\$462.02	9/1345
	Satish Chand	2 Storey Extension	Le Hunt	\$200,000.00	\$484.00	9/1552
	Gujurat Education Society	Multipurpose Court	Huon	\$342,936.00	\$798.45	9/1645
	Vishwa Nand	Multi Storey	Rewa	\$2,270,000.00	\$5,039.00	44/2319
	Jone Vuto	Residential Accommodation	Avon	\$101,969	\$268.32	44/1622
	Kaylash Chaudhry	Extension & Addition	Howell	\$175,440.00	\$424.09	45/597
	Acrobat Ltds	Double Storey Building	Dhanji	\$280,000.00	\$660.00	45/225
	FNU( ENG Research	Research Dev Centre	Rt Mara Rd	\$1,400,000.00	\$3,124.00	45/1702
	Amenatave Yauvoli	Extension & Carport	Wairua	\$150,000.00	\$374.00	48/2812
	Eddie Yuen	Storage Shed	Leonidas	\$412,500.00	\$451.49	48/2853
	Mohammed Anwar Khan	Residential Building	Vunakece	\$400,000.00	\$924.00	48/1105
	Ben Stevens	Extension	Tuisowaqa	\$196,560.00	\$476.42	48/1269
	Praveen Kumar	New Building	Vunisinu	\$149,271.60	\$372.39	68/2
	Mr Rahmat Begg	Extension	Niubalau	\$200,000.00	\$484.00	68/15
	Avenesh Chand	New Building	Niuvula	\$150,000.00	\$374.00	68/16
	Mr & Mrs Wele	New Building	Tacirua East	\$100,000.00	\$264.00	68/22
	Mr Ershad Ali	New Building	Raikiwasa Lane	\$190,000.00	\$462.00	68/25

Date Lodged	Owner	Description of Bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
	Sandeep Nair & Arti Prasad	New Building	Bawara	\$195,000.00	\$475.15	68/32
	Navneet Maharaj	Commercial	Waqanui	\$150,000.00	\$374.00	68/33
	Mr & Mrs Naivanawalu	Extension	Niusawa	\$210,000.00	\$506.00	75/2
	Narikoso Village	Relocation OF Village	Ono, Kadavu	\$210,000.00	\$506.00	85/1
Dec. 2018	Damodar Brothers	New Mezzanine Floor	Victoria	\$700,000.00	\$1,585.00	9/280
	Fiji Ports Authority	Incinerator Shed	Usher	\$300,000.00	\$704.00	9/1944
	Fijian Property Trust	Commercial Tower	Thurston	\$26,000,000.00	\$17.60	9/2242
	Even Properties Ltd	Apartment	Rewa	\$600,000	\$1,447.26	9/2254
	Primetime Properties	Office Fitout	Victoria	\$312,862.70	\$732.29	9/1117
	Visvanath Dass	Apartment	Brewster	\$721,300	\$1,630.85	9/1799
	Thompson Kelevi	Proposed Double Storey	9 Tulele	\$214,500.00	\$515.89	44/2474
	Dick Peng	Apartment (OUTLINE)	Panapasa	\$1,000,000.00	\$17.60	48/1373
	Fiji Ships & Heavy Industries	Subway Crane	1 Eliza	\$280,000.00	\$660.00	48/3353
	Anil Senewiratne	New Building	Lower Ragg	\$600,000.00	\$1,363.80	48/3636
	He Houg Xing	Multi-Unit	Marlows	\$529,250.00	\$1,208.34	45/1706
	Mahendra Prasad	New Building	Lakha Singh	\$276,200.96	\$651.64	68/37
	Dinesh Chandra & Ashika	New Building	Drokai	\$180,000.00	\$440.00	68/41
	Mohammed Hasim & Shah Bibi	New Building	Qanibilo	\$120,000.00	\$308.00	
	Parmesh Parkash & Priya Singh	New Building	Lokha Singh	\$190,000.00	\$462.00	
	Narikoso Village	Relocation OF Village	Ono, Kadavu	\$210,000.00	\$506.00	85/1

**TABLE 2 BUILDING APPLICATION APPROVED (PERMIT ISSUED) DURING 2018  
VALUE IN EXCESS OF \$100,000.00**

Owner	Description of bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Tevita Seruilumi	Proposed Extension, Fencing, Alteration And Renovation To Existing	Hunter	\$170,000.00	\$418.00	9/2041
Carpenters Fiji Ltd	Proposed Car Yard Bond	Carpenter	\$100,000.00	\$2,640.00	44/1225
Sakiusa Nabou	Proposed - Unit Residential	Muanivatu Indian Settlements	\$150,000.00	\$374.00	44/73
Methodist Church In Fiji	Proposed New Double Storey Building	Moala	\$140,000.00	\$354.00	45/867
Krishna Datt	Proposed New Double Storey Building	Sawau	\$307,590.00	\$720.70	48/3605

Owner	Description of bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Rukshana Bibi	Proposed Extension For Single	Spring	\$350,000.00	\$176.00	9/373
Carpenters Properties Ltd	Proposed Renovation / New Partition	Thompson	\$100,000.00	\$264.00	9/627
Baij Maharaj	Proposed Residential Building	Nabua Off Rifle Range	\$350,000.00	\$814.00	45/2168
Ajesh Sagar	Proposed New & Upgrading Of Existing	Bhindi St	\$230,770.00	\$551.70	48/961
Janson Ho Ltd	Maintenance, Renovation of Existing Building	Victoria	\$1,500,000.00	\$3,256.00	9/1404
Fiji Television Ltd	Proposed Fiji TV New Headquarters Office Relocation (Renovation)	Brown	\$1,100,000.00	\$2,464.00	9/332
Nasib Holiding Ltd	Proposed Residence	Raisara	\$990,600.00	\$2,244.00	44/271
Navin Reddy & Shika Maharal	Proposed Double Storey Structure	Ambler	\$240,000.00	\$572.00	45/2699
Mahendra Nair	New Flats-Additions	Salala	\$239,550.00	\$571.00	48/2379
Paradise Beverages (Fiji) Ltd	Proposed Building For Staff Change Room & Lunch Area	Foster	\$110,000.00	\$286.00	48/697
BSP Life (FIJI) Ltd	Proposed Lift And Circulation Lobby Upgrade	Scott	\$100,000.00	\$264.00	9/1796
Kippax Investment Ltd	Proposed New Residential Building Development	Muanikau	\$700,000.00	\$1,584.00	44/2391
Mr Mahendra Singh	Proposed Extension	Joe Singh	\$338,766.30	\$789.30	44/1808
Timoci Tora	Proposed Extension to	Avon	\$146,000.00	\$368.70	44/1599
Kamrun Nisha	Proposed Extension to	Kaunitoni	\$150,000.00	\$374.00	45/1687
P.B. PATEL & Sons	Proposed Commercial	Rt Mara	3,000,000.00	\$6,644.00	45/1358
Aswin Krishna	Proposed Residential	Namara	\$177,250.00	\$433.95	45/1757
Sadiq Ali	Proposed New	Batiki St	\$243,442.00	\$579.60	45/50
Anil Prakash	Proposed 2 Story	Kaukimoce	\$100,000.00	\$264.00	48/362
Adrienne K.	Proposed Flats	Ragg Avenue	\$135,000.00	\$341.00	48/1166
Classic Paint and Pradeep Lal	Proposed Extension and	Navurevure	\$500,000.00	\$1,144.00	55/416
Pradeep Lal	Proposed Residential	Muaicolo	1,000,000.00	\$2,244.00	55/3
Pranil Singh & Trustees of	Proposed Residential Renovation to existing	Rokosawa	\$212,964.00	\$512.50	55/1009
Westpac Bank	Proposed exterior painting	St Fort	\$120,000.00	\$308.00	9/499
Fijian Competition & Consumer Commission	Proposed office fit-out basement level	Thomson	\$100,000.00	\$264.00	9/1261
Fiji Maritime Authority	Proposed office fit-out basement level	Gorrie	\$200,000.00	\$484.00	9/1603
Peni Tora & Phyllis Mav	Proposed Aleteration & Addition	Kula	\$240,000.00	\$572.00	45/696
Fiji Maritime Authority	Proposed Engineering Workshop	Laucala Bay	\$150,000.00	\$374.00	44/1674
Signplus	Proposed New Warehouse Extension	Carpenter	\$354,000.00	\$822.00	44/2150
Roopesh Gift Shop	Proposed New Residential Building	Lakeba	\$612,236.00	\$1,390.90	48/313
Sumasafu Fesaitu	Proposed Residential Building	Paul Sloan	\$50,000.00	\$14.00	48/3624

Owner	Description of bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Percy Steven	Proposed Extension	Tuisawaqa	\$162,000.00	\$404.40	48/1269
Deepak Kapadia	Proposed Renovation & Additional of Flat/Unit	Lekutu	\$100,000.00	\$264.00	45/795
Aseri & Maraia Manulevu	Proposed Extension to Residence	Bidesi	\$191,400.00	\$465.00	45/705
Senita Devi	Proposed Apartment	Wailea	\$400,000.00	\$924.00	45/322
Raveenesh Bharat	Proposed Additional Flats to Existing Building	Howell	\$125,160.00	\$319.35	45/590
Ahmed Aftab – Ud-Dean	Proposed Five (5) Story Residential Apartment Building	Rt Sukuna	\$1,368,800.00	\$3,055.40	44/171
Rups Investment Ltd	Proposed Apartment Building/Piling/Foundation Works Only	Rt Kadavu	\$500,000.00	\$1,144.00	44/2451
Mr Jung Cheung & Mr Ho Cheung	Proposed Apartment	Laucala Bay	\$500,000.00	\$1,183.00	44/2411
The Pacific Theological College	Proposed Self Contained	Vuya	\$167,000.00	\$298.00	44/789
Mr & Mrs Deepak & Kusum Chand	Proposed Residential	Sawau	\$388,420.00	\$898.50	48/3619
FMF Investment Co. Ltd	Proposed Warehouse	Bounty	\$6,000,000.00	\$6,424.00	48/3078
Properties Trust (Fiji) Ltd	Proposed Demolition of Burnt Warehouse Structure	Argo	\$100,000.00	\$264.00	48/3
International Monetary Fund	Proposed Office Refurbishment	Pratt	\$300,000.00	\$704.00	9/929
Carpenters Properties Ltd	Proposed Stage 1, Phase 1 – Hotel Building	Victoria	\$4,000,000.00	\$8,844.00	9/2229
Makans Drugs	Proposed Warehouse Extension	Jai Ambamma	\$700,000.00	\$1,584.00	45/2400
Lung Sheng Chi	Proposed Double Storey Structure	Talasila	\$342,000.00	\$796.40	45/1141
Light Green Real Development (FIJI) Pte Ltd	Proposed Apartment	Mac Farlane	144,744.00	\$362.44	44/2470
Suva Tongan Community	Proposed Church /Residential Building	Laucala Bay	\$1,200,000.00	\$2,684.00	44/138
Shalvendra Sukul	Proposed New Double Storey Residential	Kaukimoce	\$200,000.00	\$484.00	48/3625
Carpenters Ltd	Proposed Pilling Works Only	Victoria	\$898,000.00	\$2,019.60	9/2229
Her Gorgeous Expression Ltd	Proposed Fit-out to Existing Shop	Renwick	\$450,000.00	\$1,034.00	9/449
Fijian Competition and Consumer Commission	Proposed Regularization of Office Fit-out	Gorrie	\$120,000.00	\$88.00	9/1603
FNPF	Proposed Asbestos Removal, Roof Upgrade	Waimanu	\$450,000.00	\$1,034.00	9/687
Parmar Footwear Ltd	Proposed Extension to Existing Building	Marks	\$187,000.00	\$455.40	9/1842

Owner	Description of bldg/ Development Work	Street/ Rd	Est. Value (\$)	Bldg Fee Rec. (\$)	File No.
Fiji Revenue Customs	Proposed Upgrading & Refurbishment Works	Harris	\$200,000.00	\$484.00	9/1767
Fiji Ports Authority	Proposed Office Fitout	Usher	\$167,000.00	\$441.40	9/1944
Pacific Island Secretariat	Proposed Fale Renewal	Rt Sukuna	\$150,000.00	\$374.00	44/1901
Pradeep Lal	Proposed New Double Storey Residential	Nararo	\$427,995.00	\$985.60	44/2465
FNU	Proposed New Three (3) Storey Maritime Building	Laucala Bay	\$3,816,000.00	\$8,439.20	44/1674
Joseph & Paulini Nainima	Proposed Extension to Existing Building	Sovu	\$160,000.00	\$396.00	48/236
Mobile Distributors (Fiji) Ltd	Proposed Commercial Development	Rt Mara	\$134,400.00	\$339.68	48/981
Reddy Enterprises Ltd	Proposed Refurbishment Works for Existing Hotel Room	Malcom	\$1,500,000.00	\$3,344.00	9/1822
Vijay Raghwan	Proposed New Extension	Herrick	\$300,000.00	\$704.00	44/1386
Mr .Seru & Mrs Merewalesi Veremalua	Proposed 2 Bedroom Double Storey House	Namena	\$139,200.00	\$350.25	45/2338
Sandeep Kumar	Proposed Apartments	Kaunitoni	\$950,000.00	\$2,134.00	45/1896
Safendra Lal & Shalmeet Lal	Proposed New Residential Building	Viwa	\$169,944.00	\$417.88	48/3628
Edmond Ah Singh Jikau	Proposed New Home	Pikeu	\$170,000.00	\$418.00	48/677
Mr Kameli & Mrs Seini Wainiqolo	Proposed Renovation & Extension	Lakeba	\$120,000.00	\$300.00	48/2655
Hot Spring Hire Services Ltd	Proposed Extension to Existing Building	Salato	\$400,000.00	\$924.00	48/2029
Miles Yong	Proposed Residential Building	Mika Dreu Pl	\$800,000.00	\$1,804.00	48/1871
Extra Supermarket	Fitout-Supermarket	Bau	\$300,000.00	\$4,444.00	9/872
Chai Chef Pte Ltd	Proposed Restaurant	Bau	\$110,000.00	\$286.00	9/872
Navindran Nadan	Proposed New Building	High St	\$110,000.00	\$286.00	9/264
Indar Deo	Proposed Residential Construction [Apartment Addition]	Laucala Bay	\$352,440.00	\$819.37	44/794
Chaman Lal	Proposed Apartment Addition Residential	Fletcher	\$230,400.00	\$550.80	45/344
Shree Swamy & Praneeta Chand	Proposed Residential Building Addition	Jayben	\$270,000.00	\$938.00	45/605
Felix Antony	3 Storey Residential Extension with Pool	Tuisowaqa	\$544,400.00	\$1,241.68	8/1248
Extra Supermarket	Proposed- Fitout at First Floor	Bau	\$1,000,000.00	\$2,244.00	872
Mr & Mrs Krishna	Proposed Residential	Barret	\$848,000.00	\$1,900.00	4/245
Ronil Prasad	Proposed New Building	Paul Sloan	\$364,790.00	\$846.54	3/3632
FHL Properties Ltd	Proposed Façade Upgrade for Rt Sukuna House	Victoria	\$1,650,000.00	\$3,674.00	445
Food City Pte Ltd	Proposed New Supermarket	Rodwell	\$250,000.00	\$594.00	9/947
Rokoba Ltd	Proposed Residential	Rt Sukuna	\$350,000.00	\$814.00	44/259
Shalene Kumar	Proposed Additions to Existing Residential Building	Bidesi Pl	\$211,967.50	\$92.33	45/1083
Roshan Singh	Proposed Warehouse	Dhiraji	\$550,000.00	\$1,254.00	5/2700



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 \$	
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	
2018	48	17,707,690.96	17	82,437,400.00	358	51,685,645.75	423	151,830,736.71	334,071.62
	38	13,988,504.00	8	14,176,000.00	290	20,479,044.76	336	48,643,548.76	

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 2009 to 2018, 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 - 2018**

<b>MONTH</b>	<b>INSPECTION BY APPOINTMENT</b>	<b>ILLEGAL WORKS DETECTED</b>	<b>NOTICE SERVED</b>	<b>COMPLAINTS INVESTIGATED</b>
JANUARY	138	11	3	7
FEBRUARY	135	12	5	9
MARCH	125	12	9	11
APRIL	112	10	5	8
MAY	120	9	4	6
JUNE	129	5	5	5
JULY	144	11	7	9
AUGUST	122	12	8	10
SEPTEMBER	130	8	2	6
OCTOBER	123	11	6	8
NOVEMBER	132	14	7	10
DECEMBER	140	16	5	9
<b>TOTAL(2018)</b>	<b>1,690</b>	<b>131</b>	<b>66</b>	<b>98</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**

<b>YEAR</b>	<b>INSPECTION BY APPOINTMENT</b>	<b>ILLEGAL WORKS DETECTED</b>	<b>NOTICE SERVED</b>	<b>COMPLAINTS INVESTIGATED</b>
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
2018	1,690	131	66	98

**GENERAL**

The Building Section was occupied throughout the year 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 July 2018, the section was left with 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 Acting Senior Building Inspector  
                                             2 x Building Inspectors

## **ADMINISTRATION & OPERATIONS DEPARTMENT**

### **1. Staff Establishment**

<b>Department</b>	<b>Total</b>
Staff	
CEO	13
ADMINISTRATION	47
FINANCE	30
ENGINEERING SERVICES	35
HEALTH SERVICES	30
<b>SUB TOTAL</b>	<b>155</b>
Unestablished	
CEO	1
ADMIN/OPERATIONS	37
ENGINEERING SERVICES	106
HEALTH SERVICES	52
<b>SUB TOTAL</b>	<b>196</b>
CONTRACT	
CEO	1
ADMIN/OPERATIONS	27
FINANCE	3
ENGINEERING SERVICES	56
HEALTH SERVICES	44
<b>SUB TOTAL</b>	<b>131</b>
<b>GRAND TOTAL</b>	<b>482</b>

### **2. New Appointments and Promotions (January-December 2018)**

<b>Name</b>	<b>Position</b>	<b>Date of Appointment</b>	<b>Remarks</b>
Isikeli Daucakacaka Mateivuda	Assistant Mechanic	18.04.2018	New Appointment
Ratu Raikiwasa Davetawalu	Contracted Assistant Electrician	24.04.2018	New Appointment
Josaia Buakula	Contracted Assistant Electrician	30.04.2018	New Appointment
Samisoni Fesaitu	Basic Mechanic	20.03.2018	Promoted
Vetaia Turner	Electrician	30.04.2018	New Appointment

Name	Position	Date of Appointment	Remarks
Arun Kumar	HV Driver	14.06.2018	New Appointment
Petero Mataca Nasila	Assistant Health Inspector	23.10.2018	New Appointment
Kritesh Prasad Maharaj	Health Inspector / Zone Supervisor	31.12.2018	New Appointment
Ashrita Devi	Contracted Junior Clerk Rates	17.12.2018	New Appointment
Akeai Biutiviti	Contracted Health Assistant	27.12.2018	New Appointment
Aporosa Mudu	Contracted Health Assistant	27.12.2018	New Appointment
Joseva Tale	Contracted Health Assistant	27.12.2018	New Appointment
Nirmal Prasad	Contracted Health Assistant	27.12.2018	New Appointment
Ronald Ritesh Ram	Contracted Health Assistant	27.12.2018	New Appointment
Tevita Tuicina	Contracted Health Assistant	27.12.2018	New Appointment
Vimlesh Chand	Contracted Health Assistant	27.12.2018	New Appointment

**3. Disciplinary Cases (January - December 2018)**

- 4 employees were cautioned for habitual absenteeism
- 21 employees were given 1<sup>st</sup> warning for habitual absenteeism

Training

EXECUTION OF TRAINING						
No.	Name of Course	Dates	No. of Part(s)	D'tion (hrs)	Total Tr/H	Mode of Training
1	JICA VOLUNTEER PRESENTATION - MR AKIHA	09/01/2018	9	1	9	OJT
2	HRESS	29/01/2018	2	2	4	OJT
3	INDUCTION	31/01/2018	16	6	96	INHOUSE
4	DEBT COLLECTION TRAINING	12/02/2018	5	7.5	38	EXTERNAL
5	TAX REFORMS	15/02/2018	2	3	6	EXTERNAL
6	LOGISTICS AND SUPPLY CHAIN MGT	22-23/02/2018	4	16	64	EXTERNAL
7	INCOME TAX	24/02/2018	1	7	7	EXTERNAL
8	CUSTOMER SERVICE TRAINING	26/02/2018	19	4.5	23	INHOUSE
9	CUSTOMER SERVICE TRAINING	26/02/2018	18	4.5	81	INHOUSE
10	CUSTOMER SERVICE TRAINING	27/02/2018	20	4.5	90	INHOUSE
11	CUSTOMER SERVICE TRAINING	26/02/2018	25	4.5	113	INHOUSE
12	2018 TRADE UNION AWARENESS SESSION	28/02/2018	4	4	16	EXTERNAL
13	FORENSIC ACCOUNTING	2-6/03/2018	2	16	32	EXTERNAL
14	WOMEN AND LEADERSHIP	08/03/2018	1	8	8	EXTERNAL
15	BETTER BUSINESS CONFERENCE	08/03/2018	2	8	16	EXTERNAL
16	PROMOTING SMART SYSTEMS IN ADDBS FUTURE	13/03/2018	10	4	40	INHOUSE

No.	Name of Course	Dates	No. of Part(s)	D'tion (hrs)	Total Tr/H	Mode of Training
17	CUSTOMER SERVICE TRAINING	19/03/2018	21	4.5	95	INHOUSE
18	FICAC AWARENESS	21/03/2018	25	2	50	EXTERNAL
19	TELEPHONE AND EMAIL ETIQUETTE	27/03/2018	19	2.15	40.85	INHOUSE
20	INDUCTION	30/03/2018	15	6	90	INHOUSE
21	TELEPHONE AND EMAIL ETIQUETTE	28/09/2018	17	4	68	INHOUSE
22	AWARENESS ON POOL WATER SAFETY	6/04/2018	12	4	48	OJT
23	5S AWARENESS	13/04/2018	8	3	24	INHOUSE
24	FBEA SUBMISSION WRITING WORKSHOP	15-16/04/2018	2	16	32	EXTERNAL
25	FIA WORKSHOP	18-19/05/2018	4	16	64	EXTERNAL
26	SUPERVISORY DEVELOPMENT TRAINING	24/05/2018	30	4.5	135	INHOUSE
27	SMART CITY BEST PRACTICE	24/05/2018	1	8	8	EXTERNAL
28	INDUCTION/PERSONAL HYGIENE	13/06/2018	13	6	78	INHOUSE
29	ACCOUNTS RECEIVABLES WORKSHOP	26-27/06/2018	3	16	48	EXTERNAL
30	BENCHMARKING OF FOOD ENVIRONMENT POLICIES AND ACTIONS IN FIJI	27-28/06/2018	2	16	32	EXTERNAL
31	RISK MANAGEMENT TRAINING	25/07/2018	28	8	224	EXTERNAL
32	CUSTOMER SERVICE TRAINING	8/08/2018	8	4.5	36	INHOUSE
33	CUSTOMER SERVICE TRAINING	8/08/2018	18	4.5	81	INHOUSE
34	CUSTOMER SERVICE TRAINING	8/08/2018	22	4.5	99	INHOUSE
35	CUSTOMER SERVICE TRAINING	8/08/2018	19	4.5	86	INHOUSE
36	CUSTOMER SERVICE/JOB ROLES FOR MARKET ATTENDANTS/COUNCIL BY LAWS	9/08/2018	17	2.5	43	INHOUSE
37	FIRST AID TRAINING - DEPOT STAFF	21-22/08/2018	19	16	304	INHOUSE
38	CONFLICT AT WORK+ER FOR HR PRACTITIONERS	27-28/08/2018	1	8	8	EXTERNAL
39	FIRE WARDENS TRAINING	29/08/2018	11	8	88	INHOUSE
40	FIRE DRILL	3/09/2018	21	0.8	17	INHOUSE
41	ERA AWARENESS	27/09/2018	17	2	34	INHOUSE
42	ERA AWARENESS	27/09/2018	18	2	36	INHOUSE
43	ERA AWARENESS	27/09/2018	28	2	56	INHOUSE
44	ERA AWARENESS	27/09/2018	25	2	50	INHOUSE
45	ERA AWARENESS	27/09/2018	22	2	44	INHOUSE
46	FHRI MINI WORKSHOP	5/10/2018	17	1	17	INHOUSE
47	TIME MANAGEMENT/EFFECTIVE COMMUNICATION SKILLS	6/11/2018	15	3	45	INHOUSE
	<b>TOTAL HOURS</b>		<b>636</b>	<b>299.95</b>	<b>3,009</b>	

**4. Wellness Hour**

The Council approved 45 minutes for Wellness program on Wednesdays and Thursdays. Staff are required to engage in health and fitness activities.

**5. Determination of Fair Rents**

Numerous complaints were received from tenants within the City Area for unfair rentals in dilapidated conditions - OHS issues. 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 OHS. were referred to the Engineering and Health Services Departments for investigations.

## **6. Performance Management System**

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

## **7. Major Revenue Centres**

- **Civic Tower - Rented Building: Full Occupancy**

Commercial building with 8 floors and a basement car park.

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

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

Level 8: occupied by Price Waterhouse Coopers.

Revenue derived in 2018= \$1,238,754.84

- **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 2018= \$733,027.44

- **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 us.

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

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

Total collected was \$152,417.45

## **8. 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 \$162,375.90

#### **9. 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 flock to the market every day to trade. The vendors come from all over Viti Levu the outer islands and coastal areas, from the Western division 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 \$1,882,321.75.

#### **10. 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 point in which you have thousands of people moving in and out of the bus station in the morning and the afternoon.

The major challenges faced at the bus station is the Oil spillage, smoke emission and space limitation. These are been migrated through issuance of infringement notices by the SCC enforcement, Police, LTA and the Health officers. There are over 2000 bus trips that to and from the bus station.

Total revenue collected was \$353,190.92.

#### **11. Curio Handicraft Centre**

The Curio & 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 artefacts.

Revenue collected from the handicraft stalls, 5-storey parking spaces and the kiosk was \$393,352.14.

#### **12. Mini Markets**

Revenue derived from the mini markets at Flagstaff, Nabua, Jerusalem Road and Raiwaqa was \$142,804.10.

**13. Tenancy of Victoria Memorial Hall [Review tenant's list]**

The above facility was also known as the Old Town Hall which housed 5 tenants; being - three restaurants, one hair salon and one office space occupied by Green Peace. Revenue derived was \$152,417.45.

**14. Tenancy of Raiwaqa Market**

The Raiwaqa Market tenancy is pending a court decision in the case of SCC vs Billy Chang.

**15. Tenancy of Car Parks**

Revenue collected was \$79,267.59.

**16. Miscellaneous Properties**

Revenue collected was \$658,767.80.

**17. Library**Mission Statement

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

Opening Hours

Monday-Friday: 9.30am-6.00pm  
Saturday: 9.00am-1.00pm

The library is closed on Sundays and Public Holidays.

- Services

The library provided the following services:

- a) Circulation
- b) Information and reference
- c) Inter-library loan
- d) Photocopy and laminating
- e) Internet and printing
- f) Community display space
- g) Children's activities
- h) 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).

- a. Fees

Membership: Children	- \$5.20
Students	- \$10.40 [Secondary students]
Adults	- \$20.80 [Including Tertiary students]
Visitors	- \$20.80



- Photocopy [A4, black & white] - \$0.25
- Printing [A4, black & white] - \$0.25
- Lamination [A4 size] - \$1.95
- Lamination [A5 size] - \$1.50
- Internet [1hour] - \$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 **\$9,384.32.**

- 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

	Circulation	Average Usage	Information Counter	Reference	Internet	Revenue
January	697	7 (26 days)	26	31	0	\$875.28
February	832	9 (24days)	64	85	0	\$933.95
March	1,063	9 (25days)	51	76	0	\$823.60
April	618	8 (24days)	31	53	0	\$652.26
May	1,144	10 (27days)	137	109	0	\$642.30
June	1,600	8 (25 days)	72	55	0	\$1,145.85
July	750	8 (26 days)	10	38	0	\$942.90
August	798	9(27 days)	14	7	0	\$692.65
September	2048	10(27 days)	15	14	0	\$758.58
October	690	26(16 days)	12	9	0	\$551.71
November	654	6(23 days)	7	5	0	\$597.36
December	548	1(24 days)	5	3	0	\$512.40
TOTAL	11,442		444	485	0	\$9,128.84

- National Library Week

The 2018 National Library week celebration was celebrated on the 3<sup>rd</sup> to 6<sup>th</sup> September at Sukuna Park and the Theme was *“Early Childhood Literacy”*. Activities for the week were as follows:

- Talk, Read, Sing Play
- Diversity, Cultural Story Telling
- Toolkit Stations, Virtual reality, Financial, Cyber Safety
- Sign language and Modified Games

Display

i.	Importance of reading based on character Winnie the Pooh with famous quotation
ii.	Valentine’s Day
iii.	Women Crisis March
iv.	Easter Display
v.	Climate Change vulnerability and resilience in Fiji (COP23)
vi.	Healthy Living
vii.	Anti-Drug Awareness week 25 <sup>th</sup> to 28 June
viii.	Display Drug Information
ix.	Save Our Ocean Display in the Children Library week
x.	National Library Week -Activity based displays in the community room
xi.	Fiji Society of the Blind Display on the National Library week -Theme: Building bridges making a difference in your community
xii.	Fiji Day Display in the Library community room with historical pictures from National Archives which depicted the theme “Diversity”.
xiii.	Display on Cancer Awareness
xiv.	Diwali Display
xv.	Prophet Mohammed display
xvi.	Christmas display

• 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 2018.

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. High Commission of India has indicated that they will be donating Hindi Literature
- 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 i-Taukei Affairs

## **18. 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 \$1,020,900.04.**

## **19. Parking Meter**

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

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

**Total revenue collected was \$1,010,350.64.**

## **20. Major Achievement**

One of the major achievements of 2018 is the successful completion of the Suva Civic Centre redevelopment. The upgrade project cost \$20m which includes upgrading the outlook, provision of new seats, sound system and improved gallery area.

### **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.

**Contribution to a Sustainable Suva City**

Putting the right process and initiatives in place to maintain and enhance the quality of life for people.

A large portion of our expenses and effort was diverted to cleaning initiatives and improvements to public drains including education and awareness programs in restaurants on food safety, sanitation in community and informal settlements.

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 & Units	1,645.00	286	1,931.00
Investigation of complaints	952	2,459	3,411
Inspection of Hotels, Private Hotel, Boarding Houses/Homestay	57	38	95
Inspection of Restaurant, Refreshment Bar	368	344	712
Restaurant Grading	106	-	106
Ice Cream Factory	1	-	1
Food shop with bakery	61	31	92
Supermarkets	105	39	144
Food Condemnation	35	23	58
Food shops, food stores	176	54	230
Food Shops, Food Stores with liquor	40	-	40
Municipal Markets, Mini Markets, Kava Stall/Kiosks	76	33	109
Fish vendors at Suva Municipal market	-	-	-
Butcher Shop	36	20	56
Bake Houses	26	9	35
Freezer truck	3	-	3
Inspection of factories & workshop	102	18	120
Food kitchen	5	-	5
Food warehouse	17	17	34
Food vehicle and carts	72	18	90
Food Hawkers for License	25	-	25
Kava Pounding	10	2	12
Food Processing Factory	31	12	43
Theatres	10	10	20
Laundries	44	15	59
Hairdressers & Chiropodist /Tattoo SHOP /	121	113	234
Massage & Spa	4	4	8
Schools & Kindergartens	58	51	109
Commercial Premises (other/offices)	551	61	612

Nightclubs/Bars /Taverns	25	18	43
Publican License	13	13	26
Parks	52	16	68
Street inspections	202	105	307
Sanitary drains and street drains	87	99	186
Vacant lots/Sections	3,126	893	4019
Application of new buildings or repair & inspection of building sites	693	11	704
Inspection of building for Completion Certificate	256	20	276
Inspection of street traders	92	20	112
Premises inspected for Business License	53	7	60
Inspection of Alleyways	447	65	512
Inspection of common dumping spots	255	98	353
Inspection of fish shop	8	-	8
Inspection of private club	12	9	21
Inspection of pharmacy	2	4	6
Inspection of liquor bottle shop	21	11	32
Inspection of schools	6	3	9
Inspection of school canteen	36	19	55
Inspection of schools	6	3	9
Inspection of cold storage facility	7	2	9
Inspection of religious building and halls	6	3	9
Inspection of sewer pumps, manhole & sewer overflow	144	139	283
<b>TOTAL</b>	<b>10,280</b>	<b>5212</b>	<b>15,492</b>

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

Summary of Improvements	Ordered	Completed
Accumulation of refuse referred to Contractor for removal	114	132
Removal of derelict vehicle	-	-
Public or Street drain referred to DES for maintenance	8	1
Repairing or cleansing or Fly proofing of privies	1	1
Removal of unauthorized Structures	6	2
Removal of refuse (other)	208	172
Repairs or improvements to Hotels, Private hotels, Boarding Houses	32	19
Repairs or improvements to Restaurant and Refreshments Bar	171	112
Repairs or improvement to food vehicles & cart	8	1
Repairs or improvements to School canteens	14	6
Repairs or improvements to supermarket	26	20
repairs or improvements to food kitchen	2	1
Repair or improvement to Municipal Market, Mini Market	27	12
Repairs or improvements to Kiosk	-	-
Repairs or improvements to Food Shops, Food Stores, Green Grocers	26	23
Repairs or improvements to Butcher shop	7	6
Repairs or improvements to Bake house	6	3
Repairs or improvements to Private Clubs	3	1
Repairs or improvements to Food Vehicles & Carts	3	3
Repairs or improvement to Food processing factory	1	-

Summary of Improvements	Ordered	Completed
Repairs or improvements to Hairdresser & Chiropodists	56	25
Repairs or improvements massage and spa	2	0
Repairs or improvement to School & Kindergarten	3	1
Repair or improvements to Factories & Workshop/ Warehouse	0	1
Repair or improvement to Nightclubs/Bars/Taverns	13	16
Cease illegal business operation	30	9
Abatement of nuisance from mosquito breeding	55	50
Clearing of overgrowth of weeds & Long Grass	231	156
Abatement of nuisance from sewer overflow	98	98
Abatement of nuisance from illegal garbage stand	1	-
Abatement of nuisance from planting on road reserve	-	-
Repair or improvements to the buildings	42	25
Abatement of nuisance from wastewater drainage system / Storm Water Drain Blocked	38	23
Abatement of nuisance from oil discharge	2	2
Abatement of nuisance from poultry	8	2
Abatement of nuisance from animals	10	6
Renewal or provision or use of proper garbage pans or lids	11	20
Insanitary condition of water closet	3	1
Abatement of smoke nuisance from burning of refuse	11	11
Abatement of nuisance from spray painting	1	-
Abatement of nuisance from emission of foul smell	4	4
Abatement of nuisance from illegal cleaning works	-	-
Abatement of nuisance from illegal garage	3	1
Abatement of nuisance from broken water pipe	1	1
Abatement of nuisance from indiscriminate dumping of refuse	44	39
Abatement of nuisance from building defects	2	4
Abatement of nuisance from insanitary condition	4	1
Cease bush slaughter of cattle's	-	-
Cease cleaning fish carting trucks on the roadside	-	-
Abatement of nuisance from leftover produce / Loose Soil / Debris	6	2
Abatement of nuisance from septic tank drainage	7	3
Abatement of nuisance from loud noise	1	1
Abatement of nuisance from burst water mains	38	21
Abatement of nuisance from insanitary condition of alleyway	29	29
Repairs, cleansing or improvements to Storm Water Drains & blocked Chambers / Waste Water/ Drainage System/ Septic Tank Drainage	93	50
Abatement of nuisance from overflow of garbage from skid bins	3	4
<b>Total</b>	<b>1399</b>	<b>989</b>

**WRITTEN NOTICES SERVED**

Action taken for the Abatement of Insanitary condition detected

a) Total number of written notices served	-	417
☐ Intimation	-	45
☐ Statutory	-	263
☐ Final Letters	-	85
☐ Summons	-	3
☐ Abate Order	-	13

☐ Illegal Food Business Operation -	3
☐ Health Permit	5
☐ Total	417
b) No. of Litter Notices Served	486

**3. BUILDINGS**

☐ No of Application of New Buildings, Repairs and Inspection of Sites-	693
☐ Inspection of Buildings for Completion Certificate	- 256
<b>TOTAL</b>	<b>= 949</b>

**4. MOSQUITO LARVAL SURVEY REPORT**

☐ Total number of premises surveyed	- 1,166
☐ Total number of sample collected	- 39

**5. GENERAL COMPLAINTS**

☐ Total Complaints received and attended to-	1,372
☐ Total Complaints attended to and complied-	931 (67.86%)
☐ Total Complaints attended to but pending -	439 (32%)
☐ Legal Action	- 2 (0.14%)

**(ii) GENERAL COMPLAINTS REPORT FROM EXTENDED BOUNDARY**

☐ Total Complaints Received and Attended to	- 5
☐ Total Complaints referral to MOH	- 5

**6. FOOD SAFETY ISSUES**

☐ Total Abatement Notices	- 10
---------------------------	------

Training on Food Hygiene for Food Handlers:

Participated in the following special consultations -

No.	Organization	Date	Issues	No. Participants Attended
1.	Suva Market Women Vendors Association	24 <sup>th</sup> April	Understanding of Food Safety Act and Food Safety Regulations	35

**7. DOG CONTROL**

An extensive dog trapping joint operation between SPCA & SCC was conducted for the year. A total of 372 dogs/cats were trapped. Also, spaying/neutering exercise was conducted in

conjunction with SPCA at MPI, Toa St. A total of 45 Dogs and 6 Cats were spayed/neutered during the period from January to December 2018.

**8. PROSECUTIONS**

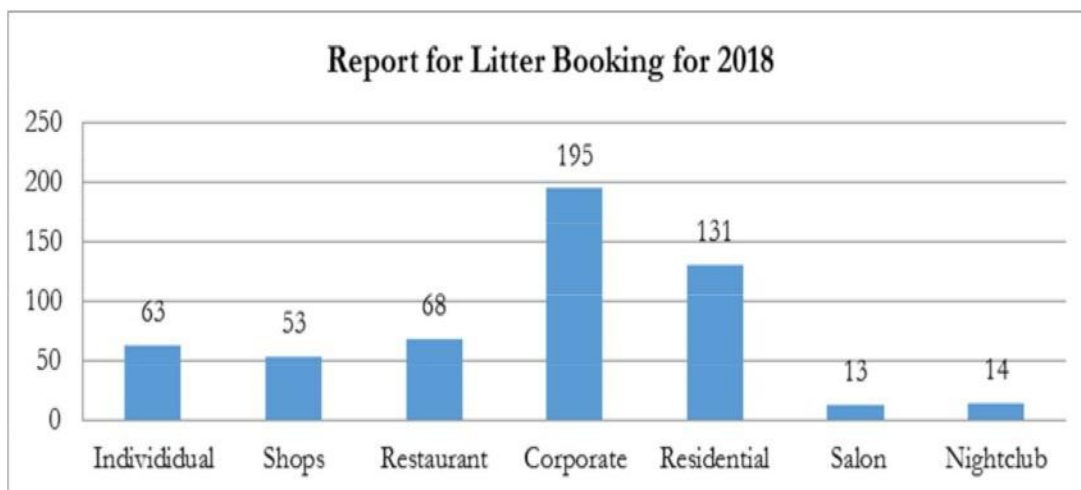
(i) Litter Cases

OFFENCE	TOTAL NO. OF LITTER CASES	SPOT FINES PAID	COST
Abandon Litter in a public place	548	99	\$3,960.00

(ii)

TOTAL NO.OF COURT CASES	FINES
88	8,800

**9. LITTER BOOKINGS**



**10. CONDEMNATION OF FOOD**

MONTH	ITEMS	OUTLET	WEIGHT (kg)	REMARKS
February	Frozen Meats & Mixed Vegetables	MH Superfresh Princess Road	1,804.80	Expired product - unfit for human consumption
May	Frozen Dairy Products	D. Gokals T/A Jack & Jill	940	Expired product - unfit for human consumption
June	Deteriorated Dairy Products	Tappoo Warehouse	527.59	Expired product - unfit for human consumption
	Assorted Candies	D. Gokals T/A Jack & Jill		
August	Frozen Meat	MHCC	986.725	Expired product - unfit for human consumption
October	Deteriorated Frozen Meats	Max - Value Rodwell Road	1,032.00	Expired product - unfit for human consumption
<b>Total Weight</b>			<b>5,301.27kg</b>	



**11. CLEAN UP CAMPAIGN SUMMARY**

AREA	MONTH / QUARTER	WEIGHT (TONNES)
SUVA AREA	1 <sup>st</sup> Quarter - 10 <sup>th</sup> March - 20 <sup>th</sup> April 2018	104 Tonnes
	2 <sup>nd</sup> Quarter - N/A	-
	3 <sup>rd</sup> Quarter - 4 <sup>th</sup> - 16 <sup>th</sup> September 2018.	-
	4 <sup>th</sup> Quarter - 17 <sup>th</sup> December - 29 <sup>th</sup> December 2018	222.77 Tonnes
		<b>326.77 Tonnes</b>
PERI URBAN	1 <sup>st</sup> Quarter - N/A	-
	2 <sup>nd</sup> Quarter - N/A	-
	3 <sup>rd</sup> Quarter - N/A	-
	4 <sup>th</sup> Quarter - 17 <sup>th</sup> December - 29 <sup>th</sup> December 2018	39.32 Tonnes
		<b>39.32 Tonnes</b>
<b>Total</b>		<b>692.86 Tonnes</b>

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

INDICATORS	JAN - DEC 2017 WEIGHT (Tons)	JAN - DEC 2018 WEIGHT (Tons)	JAN - DEC 2018 GATE FEES (\$)
Household Garbage	18,440.23	16,754.08	\$399,544.74
Mixed Refuse & Green Waste	3,013.04	5,670.52	\$135,127.94
General Waste	5517.33	5,047.90	\$120,498.64
Clean UP Campaign	785.56	106.98	\$2,549.33
Ministry of Environment	-	180.96	\$4,312.28
<b>Total</b>	<b>27,756.16</b>	<b>27,760.44</b>	<b>\$662,032.93</b>

**B. SUMMARY OF SOLID WASTE FROM PERI-URBAN TACIRUA EAST AREAS**

TYPE OF RUBBISH DISPOSED AT NABORO LANDFILL	JAN - DEC 2018 WEIGHT [TON]	JAN - DEC 2018 GATE FEES (\$)
Household Garbage	16,494.14	\$397,317.20
Community Bins	182.71	\$4,353.98
<b>Total</b>	<b>16,676.85</b>	<b>\$401,671.18</b>

**C. SKIP BIN PICK-UP FROM PERI-URBAN AREAS & INFORMAL SETTLEMENTS**

Total No. of Pick-ups - **860 bins**

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

INDICATORS	2017 (\$)	2018 (\$)
Grass Cutting Contract	719,804	\$685,030.92
Refuse Collection Contract	677,633	\$531,016.20
<b>Total</b>	<b>\$1,397,437.00</b>	<b>\$1,216,047.12</b>

NB. Penalty Deduction for 2018 - \$31,131.39 (2017 - \$35,698.33)

**14. SPECIAL PREMISES**

(a) Special Premises with Health License / Permits but without Liquor Licenses - 2018

NO	PREMISES TYPE	NUMBER
1.	Restaurant & Refreshment Bars	269
2.	Hairdressing & Chiropodist / Massage Parlour/ Beauty Salon	129
3.	Bakery/Bake Houses / Retail	40
4.	Laundries	5
5.	Food Kitchen	111
6.	Retail Food Shop	125
7.	Butcher Shop	21
8.	Food Processing Factories	18
9.	Kava Pounding / Shop	12
10.	Fish Processing Factories	3
11.	Hotels, Private Hotels, Motels & Boarding Houses	22
12.	Pharmacy	16
13.	Homestays	3
14.	School Canteens Primary / Secondary	42
15.	Warehouse / Importation/Export/Storage/ Distribution / Wholesale	94
16.	Ice Cream Factory	1
17.	Supermarkets	6
18.	Cinemas	10
	<b>TOTAL</b>	<b>927</b>

(b) Special Premises with Health Permits & Liquor Licenses - 2018

	SPECIAL PREMISES	NUMBER
1	Restaurant & Refreshment Bars	65
2	Hotels, Private Hotels, Motels & Boarding Houses	18
3	Nightclub	23
4	Private Clubs	13
5	Retail Food Shops	21

	SPECIAL PREMISES	NUMBER
6	Supermarket	21
7	Bottle Shop	21
8	Tavern / Bar	13
	<b>TOTAL</b>	<b>195</b>

**15. REVENUE 2018**

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

- Within the City/Outside City - \$12,433.45
  - Flushing - Gully Pits, Block Drainage - \$19,025.00  
(Internal Use)
- TOTAL-      \$31,458.45**

(ii) Revenue from Public Convenience

- Suva Municipal Market/Ratu Sukuna Park/Terry Walk/Foreshore/Picnic Park/Handicraft Centre & MPI Site

**Total Cost-                      \$273,650.48**

**Comparison of Revenue during the Period 2017- 2018**

REVENUE SOURCE	2017 (\$)	2018 (\$)
Gully Emptier Services User Pay Services	\$21,423.82 (User pay + Internal Use)	\$12,433.45
Public Convenience Suva Market	\$141,250.02	\$127,166.71
Public Convenience Ratu Sukuna Park	\$10,837.01	\$14,188.61
Public Convenience Terry Walk	\$66,150.30	\$63,294.83
Public Convenience Foreshore	\$5,292.97	\$6,105.12
Public Convenience My Picnic Park	\$21,233.45	\$21,286.76
Public Convenience Handicraft	\$23,262.98	\$22,782.71
Public Convenience MPI Site (new)	N/A	\$18,825.74
<b>Total</b>	<b>\$289,450.55</b>	<b>\$286,083.93</b>

(iii) Internal Use of Gully Emptier for 2018

REVENUE SOURCE	HOURS	2018 (\$)
Gully Emptier Services Internal Use	380.50	\$19,025.00

(For 2017 - \$21,423.82)

(iv) Mechanical Sweeper Report for 2018

The mechanical sweeper had been utilized throughout the year in the CBD Area and other residential areas within the city. The two times of operations are:

Early morning - 4am - 7pm  
 Day - 8am - 4pm

**16. HEALTH EDUCATION UNIT REPORT: 2018.**

1. Public Awareness Programs.

To carry out awareness on the civic responsibilities of our stakeholders towards safeguarding their environment, wellness and own betterment.

NO.	Location	Month	Stakeholders Involved	Total House Visited
1.	Biau Drive, Hedstrom Street and part of Nauluvatu Informal Settlement.	January	Ratepayers, Residents & Business Operators involved	92
2.	Deo Dutt Estate Informal Settlement, Ratu Mara Road, Hedstrom Street, Nina Street, Marks, CBD Area.	February	Ratepayers, Residents & Business Operators involved	62
3.	Paul Sloan Street, Davui Lane, Veiuto Road, CBD Area	March	Ratepayers, Residents & Business Operators involved	68
4.	Vesi Street, Malima Street, Finau Street, Pikeu Street, Browning Street, Nairai Road.	April	Ratepayers, Residents & Business Operators involved	146
5.	Fulaga Street, Koroi Place, Pier Street, Nina Street, Stewart Street.	May	Ratepayers, Residents & Business Operators involved	20
6.	Bakshi Street, Cunningham Area	June	Ratepayers, Residents & Business Operators involved	106
7.	Cunningham Road Settlement, Old CDP Settlement, Tuisowaqa.	July	Ratepayers, Residents & Business Operators involved	158
8.	Lovoni Road, Volavola Road, Sawau Road, Carew Street, Drew Place.	August	Ratepayers, Residents & Business Operators involved	56
9.	Cunningham Road Settlement, Desvouex Road	September	Ratepayers, Residents & Business Operators involved	138
10.	Munda Lane,	October	Ratepayers, Residents & Business Operators involved	27
11.	Naikava Settlement, Princess Road, Tamavua, Cunningham Squatter Settlement	December	Ratepayers, Residents & Business Operators involved	98

**(b). Public Awareness Programs: Extended Boundaries**

NO.	Location	Month	Stakeholders Involved	Total House Visited
1.	Tacirua East Stage 1, Vunisinu Housing Subdivision, Tacirua Heights, Tacirua Stage 1A & 3A Housing Subdivision	October	Ratepayers, Residents & Business Operators involved	346
2.	Mead Road, Vunisinu Road, Wacanui Road, Natuvukica Road, Nawame Road, Naisogoiluvu Road, Naqumu Road, Valewatu Road, Soronacagi Road, Nacoqio Road, Valetabu Road (Note: Mead Road is also Included)	November	Ratepayers, Residents & Business Operators involved	258

**(c). Community Awareness Programs (Talanoa Sessions) within the City Area:**

Community/Organization Mobilization / Meetings were conducted as follows -

NO.	COMMUNITY/ORGANIZATION	Month	Issues
1.	Tamavua Village & HEU Team 265 Ratu Mara Road (MLGHE Meeting with Ekta Land Purchase & Cooperative Society) & HEU Team	January	<ul style="list-style-type: none"> <li>Regarding the Ongoing Roadside Beautification Program</li> <li>Regarding proper road access</li> <li>sewer line connection &amp; proper solid waste disposal</li> </ul>
2.	Kindergarten Hall @ the RFMF Compound & HEU Team	February	In Response to the Positive Dengue Case confirmed from that area
3.	Muslim League Estate Zone 6 Crime Prevention Committee & HEU Team	March	Council providing two(2) No Dumping signboards to be installed beside the Muslim League Estate creek
4.	Muslim League, Nabua Muslim League Estate Crime Prevention Zone 7 Committee & HEU Team	April	Basically focused on how the residents should keep their surroundings clean safe & healthy
5.	Suva Marathon	July	Waste Separation
6.	Police Post Officer & SCC HEU Team	September	<ul style="list-style-type: none"> <li>to Formulate a Neighbourhood Watch Committee</li> <li>relocating of the Skip Bin</li> <li>carry out community clean up within the settlement</li> </ul>
7.	Fiji Police Force - Community Policing Unit, Jittu Estate Residents and Committee	December	<ul style="list-style-type: none"> <li>Proper and Safe Waste Management Practice</li> <li>Be Responsible of the Skip Bins Provided</li> <li>Proper Sanitation and Hygiene</li> <li>SCC taking over <b>some</b> Environmental Health Responsibilities in these areas.</li> </ul>

**(d). Public Awareness Programs: (Talanoa Session) - Extended Boundaries.**

NO.	COMMUNITY/ORGANIZATION	Month	Issues
1.	Tuirara Settlement, Nasinu	May	Raising Awareness on the proper use of Skip Bins
2.	Tacirua Area Including Waijio Settlement, Savutalele Settlement No.1 Off Princess Road, Vunimoli Settlement, Raibevu Methodist Church	October	<ul style="list-style-type: none"> <li>• Reviving of their EH Committee.</li> <li>• Proper &amp; Safe Waste Management Practice</li> <li>• Responsible of the Skip Bins provided.</li> <li>• Proper Sanitation &amp; Hygiene.</li> <li>• SCC taking over <b>some</b> Responsibilities in these areas.</li> </ul>
3	Tacirua Landowner, Community Spokesperson, Vunibuco & Namara Settlement	November	<ul style="list-style-type: none"> <li>• Proper &amp; Safe Waste Management Practice.</li> <li>• Responsible for the Skip Bins provided</li> <li>• Proper Sanitation &amp; Hygiene.</li> <li>• SCC taking over <b>some</b> Responsibilities in these areas.</li> </ul>

**(e) Awareness & Consultation for All Street Traders**

Targeted Group - Street Vendors	Location	Month	No. of Street Traders Visited	Feedbacks
Ivi Sellers & Corn Sellers	Flea Market, Rodwell Road, Usher Street	February	17	Council to regularise their operations by issuing traders their License & ID Cards.
Bu Sellers	Waimanu Road, Mead Road	May	6	Council to regularise their operations by issuing traders their License & ID Cards.
Bu Sellers	Waimanu Road, Mead Road, Jerusalem Road	June	15	Council to regularise their operations by issuing traders their License & ID Cards.
Bu Sellers	Waimanu Road, Mead Road, Mead Road Opposite Supreme Fuel	July	8	Council to regularise their operations by issuing traders their License & ID Cards.
Bu Sellers	Mead Road, Jerusalem Road, Ratu Sukuna Road	August	6	Council to regularise their operations by issuing traders their License & ID Cards.
Bu Sellers & Mango Sellers	Waimanu Road, Mead Road, Nina Street, Usher Street, Rodwell Road, Fletcher Road, Grantham Road, Robertson Road.	December	78	Council to regularise their operations by issuing traders their License & ID Cards.



Month	Organization / Sponsored Events	Activity	Areas Covered
October	LDS Primary School, GIZ Organization, Lovoni Titans, Vatuwaqa Community Post, Parliament Office	Voluntary Clean Up	Lovoni Settlement, Vatuwaqa Area, My Suva Picnic Park, CBD, Nasese, Laucala Foreshores.
November	Parliament office, St Marcellin Primary School, Ministry of Itaukei Affairs & Judicial Department	Voluntary Clean Up	My Suva Picnic Park, St Marcellin School Compound, Nasese Foreshore, Queen Elizabeth Drive
	Raka Sevens	Plastic Free Awareness	ANZ Stadium
December	Christ Embassy Suva, Fiji Police Community Policing,	Voluntary Clean Up	Suva Foreshore, Gaji Road Settlement (Jittu), Nasese Foreshore

**(g) Partnering with other Organization/ Community Voluntary Clean Up Campaign & Public Awareness Activity: Extended Boundaries.**

Month	Organization / Sponsored Events	Activity	Areas Covered
December	Veisari Community Youth Group	Voluntary Clean Up	Lami - Veisari Area

**(h) Illegal Common Dumping Spots Monitored**

Areas covered: Viria Housing (near the Shop), Viria Industrial (beside the Skip Bin), Wailea Vatuwaqa (beside the Skip Bin), Nakelo Street, Batiki Street, Namara Road(near MGM School), Sawau Road (Roundabout), Nababa Street(Roundabout), Tuisowaqa (Roundabout), Kabatia (Roundabout), Pillay Park (Mead Road), Lovoni Road(beside Skip Bin), Volavola Road, Koroi Place (Roundabout), Dike Place, Kara Place, Church Street (Roundabout), Villa Place, Suli Place, Salato Road (Roundabout), Noko Place(Roundabout).

Dhanesh Karsanji (Vacant Land), Waqatabu Street (Opposite Church), Lower Milverton Road, Vinod Karsanji Street (Vacant Land), Levuka Street (beside Skip Bin), Shalimar Street (beside Skip Bin), Off Gaji Street (beside Skip Bin), Koroi Place (beside Skip Bin), Falvey Road, Ratu Mara Road (near Skip Bin), Storck Street (Vacant Lot near the Park), Grantham Road, Burerua Street, Raisara Road, Kia Street, Olga Place, Senibua Lane - Off Bryce Street, Hibiscus Lane Off Bryce Street, Somosomo Lane, Davui Lane, Browning Street (Roundabout), Vishnu Deo Lane, Dhanji Street, Moala Street(beside Salvation Army), Corner of Nayau and Kabara Street, Tubou Street, Wainitarawau Road, Mukta Ben, Salesi Street (Roundabout), Corner of Lemaki and Daya Street, Viria Industrial Squatter,Paul Sloan.

**(i). Waste Skip Bin Surveyed**

Sites Covered: Nanuku Settlement, Wailea Street, Grantham Road(opposite Rups), Milverton Road, Gaji Road, Falvey Road, Koroi Place, Bureta Street, Rifle Range, Viria Industrial, Ratu Mara Road(Muslim League), Sharlimar Street, Udal Street, Wailea Raiwaqa, Vatuwaqa Cemetery, Grover Lane, Muanivatu, My Suva Pinic Park, Lovoni, Volavola, Daya.



**(j) SUVA PERI-URBAN Community Skip Bins Monitoring**

Sites Covered: Wailoku Settlement, Nayavulolo Settlement, Kali Place 1 Settlement, Kali Place 2 Settlement, Waijio Settlement, Dokanaisuva Settlement, Savutalele Settlement, Vunileba Settlement, Upper Sakoca Settlement, Sakoca Opposite Sashi Store, Sakoca Rondabout, Wrong Turn Junction, Raikiwai Road - Sakoca Stage 3, Sakoca Road - Deadend, Nabuni Settlement, Upper Khalsa Road, Khalsa Road Settlement, Rokaro Settlement, Namara 2 Settlement, Wakanisila Settlement, Laqere Settlement.

**(k) 3R Activities**

**i. Market Waste Separation & Composting Project**

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

Month	Parks & Garden (Kg)		Market Waste (kg)		Total (Kg)
	Pig Feeds	Compost	Pig Feeds	Compost	
January	-	-	250.20	5,904.32	6,154.52
February	-	230	4,021.10	-	4,251.10
March	-	-	-	3,653.32	3,653.32
April	-	263	-	8,456.32	8,719.32
May	-	265	-	3,564.69	3,829.69
June	-	265	-	6,385.20	6,650.02
July	-	458	-	8,543.91	9,001.91
August	-	-	-	10,380.87	10,380.87
September	-	859	2,159.00	8,752.00	11,770.00
October	-	1,223.02	3,867.02	8,297.00	13,387.04
November	-	865.23	3,425.23	4,312.41	8,602.87
December	-	-	-	-	-
<b>Total</b>		<b>4,428.25</b>	<b>13,722.55</b>	<b>68,250.04</b>	<b>86,400.66</b>

Table 2; Shows the amount of compost produced:

MONTH	TOTAL # OF BAGS (5kg/bag)	TOTAL WEIGHT (KG)	TOTAL REVENUE (\$ 2.35)
January	69	345	\$162.15
February	76	380	\$176.60
March	26	130	\$61.10
April	32	160	\$75.20
May	30	150	\$70.50
June	18	90	\$42.30
July	30	150	\$70.50
August	-	-	-
September	35	175	\$82.25
October	-	-	-
<b>TOTAL</b>	<b>316</b>	<b>1,580.00</b>	<b>\$740.60</b>

**ii. Promotion of Compost bins**

Table 3: shows the number of compost bin sold or given as promotion.

Month	Total Sold	Amount received \$	Promotional
January	10	\$300.00	-
February	15	\$450.00	-
March	9	\$270.00	-
April	-	-	-
May	3	\$90.00	-
June	12	\$360.00	-
July	7	\$210.00	-
August	15	\$450.00	-
September	10	\$300.00	-
October	7	\$210.00	-
November	1	\$30.00	-
December	3	\$90.00	-
<b>Total</b>	<b>92</b>	<b>\$2760.00</b>	-

Total number of Bin Monitored - 69

Table 4: shows the amount of recyclables collected

Month	Pet bottles (kg)	Papers (kg)	Cans (kg)
January	61.8	320	2.1
February	69.2	190	2
March	56.25	353	3.9
April	49.55	265	-
May	16.61	120	-
June	17.11	316	-
July	21.8	350	2.1
August	-	-	-
Sept	23.6	350	0.2
Oct	165	180	-
November	-	-	-
December	-	-	-
<b>Total</b>	<b>480.92</b>	<b>2,444.00</b>	<b>10.30</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>278</b>	-	<b>\$166.80</b>

**(I) Clean School Program Awards**

To carry out activities and create awareness on 3R (Reduce, Reuse & Recycle) concept in all the schools within the Suva City Boundaries with the aim for schools to embrace and

implement safe waste minimization measures as part of their civic responsibilities towards safeguarding their environment, wellness and own betterment.

Stakeholders Involved	No of School Visited	Month	Activities
School Teachers & HEU Team	1	March	i. Schools Visits to create awareness ii. Monitoring of the activities implemented iii. Awarding of the best schools
School Teachers & HEU Team	8	May	i. Schools Visits to create awareness ii. Monitoring of the activities implemented iii. Awarding of the best Schools
School Teachers & HEU Team	5	June	i. Schools Visits to create awareness ii. Monitoring of the activities implemented
School Teachers & HEU Team	5	July	• Schools Visits to create awareness • Monitoring of the activities implemented • Awarding of the best schools
HEU Team & Ministry of Local	29	August	Distribution of Recycling Bins to School
HEU Team & Ministry of Local	52	September	Distribution of Recycling Bins to School
<b>Total</b>	<b>100</b>		

The team also conducted its final monitoring of primary schools involved in the 2018 Clean School Program within the City.

All participating schools were awarded a Certificate of Participation each with category winners were further furnished with gardening tools as prizes.

Total Schools Attended - 20

Clean School Program:                      CATEGORIES & AWARDS.

CATEGORY	2 <sup>nd</sup> RUNNERS UP	1 <sup>st</sup> RUNNERS UP	WINNERS	AWARDS
<b>PROGRESSIVE SCHOOL</b>	Suva Muslim Primary School	John Wesley Primary School	Indra Gnahdi School	Spade
<b>WASTE MINIMISATION INITIATIVES</b>	Arya Samaj Primary School	Stella Maris Primary School	Draiba Fijian Primary School	Cane Knife & Fork
<b>TEAM EFFORT BY TEACHERS - 3R TEACHERS AWARD</b>	Nehru Primary School Mr. Salesi Drodrolagi	Dudley Intermediate High School Mr. Shenal S Kumar	Deenbandu Primary School Mr. Jone Koroisuva	Trophy
<b>ENVIRONMENTAL AWARENESS RAISING</b>	Nehru Primary School	Saint Agnes Primary School	Nehru Primary School	Spade & Knife
<b>OVERALL WINNER</b>	Nehru Primary School	Deenbandu Primary School	Dudley Intermediate School	Spade , Cane Knife & Fork

## 17. GARBAGE FEES

New garbage fees collected for the year 2018 are as follows:

### Fees Received:

☐ From garbage fees Code 60061:	\$1,292,353.89
☐ From garbage fees Code 60060:	\$13,722.79
☐ Under ratepayer assessment:	\$269,280.17
☐ TOTAL GARBAGE FEES TO-DATE:	<u>\$1,575,356.85</u>

A total of 20 informal settlements have been visited for the garbage fees survey for the year 2018.

## **FINANCE DEPARTMENT**

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

### **Rates Section**

- ☐ Collection of all City Rates including Rates arrears.
- ☐ Maintaining rates payers' database.

### **Business License Section**

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

### **Revenue Section**

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

### **Treasury Section**

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

### **Expenditure Section**

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

**Information Technology Section**

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

1. **Staffing**

Finance Department has approximately 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 2018**

☒ Current Rates	...	...	...	\$ 15,006,832.58 (VIP)
☒ Arrears of Rates	...	...	...	\$ 2,545,119.44 (VIP)
☒ Total	...	...	...	\$17,551,952.02 (VIP)

**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.

# 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. Fii



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 2018

The audited financial statements for Suva City Council for the year ended 31 December 2018 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 2018**

---

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 - 40
Detailed statement of profit or loss and other comprehensive income.....	41 - 43

**SUVA CITY COUNCIL  
COUNCIL'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2018**

---

The Council herewith submits the statement of financial position of Suva City Council (the Council) as at 31 December 2018, the related statement of profit or loss and other comprehensive income, the statement of movement in funds and the statement of cash flows for the year then ended and report as follows:

**Council Members**

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

**Key Management Staff**

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

Acting Chief Executive Officer	Mr. Bijay Chand (from 1/05/12 to 31/7/19), Mr Azam Khan from 1/10/19 till date
Director Health Services	Mr. Bijay Chand (till 31/07/19)
Acting Director Health Services	Mr Naresh Narayan (from 1/03/16 till 3/09/21)
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 2018 was \$529,207 (2017: \$50,148).

**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.

**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 Lockdown)**

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

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

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

**Impact of the Business Licensing (repeal) Act 2020**

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

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

The financial statements have been prepared based upon conditions existing at 31 December 2018 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 2018, 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 2018 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 2018**

---

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 2018;
- (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 2018;
- (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 2018;
- (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 2018;
- (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.

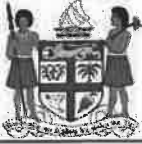


---

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 2018, 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 2018, 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 \$7,689,857 is revenue relating to Mini Market, Stalls, Carpark, Pool and Public Conveniences of \$3,630,371. 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 \$366,204. I did not observe the counting of physical inventory at 31 December 2018. Furthermore, I was unable to satisfy myself by alternative audit procedures concerning the inventory quantities held as at 31 December 2018. Accordingly, I am unable to determine the impact of the above limitations, if any, to the Inventory balances as at 31 December 2018.
3. The Council recorded Provision for Value Added Tax and Value Added Tax (VAT) Payable of \$2,864,235 and \$803,100 respectively in financial statements (Note 18) as at 31 December 2018. 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 2018**

	Notes	2018 \$	2017 \$
<b>Income</b>			
Rates revenue	6	18,052,875	18,151,008
Business license fees		1,960,735	1,949,880
Fees, charges and rent	7	7,689,857	7,648,881
Release of deferred revenue		355,399	329,001
Other income	8	539,572	355,684
		<u>28,598,438</u>	<u>28,434,454</u>
<b>Expenses</b>			
Administrative and operating costs	9	(5,569,416)	(6,731,063)
Other expenses	10	(13,453,978)	(12,531,175)
Rate payer services	11	(6,448,804)	(6,408,060)
User maintenance costs	12	(3,969,598)	(3,147,168)
		<u>(29,441,796)</u>	<u>(28,817,466)</u>
Finance income		401,807	455,071
Finance cost		<u>(87,656)</u>	<u>(122,207)</u>
<b>Operating deficit for the year</b>		<u><b>(529,207)</b></u>	<u><b>(50,148)</b></u>
Other comprehensive income		<u>-</u>	<u>-</u>
<b>Total comprehensive loss for the year</b>		<u><b>(529,207)</b></u>	<u><b>(50,148)</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 2018**

COUNCIL MUNICIPAL FUNDS	Note	General Rate Fund	Street Light Fund	Total Council Municipal Funds
		\$	\$	\$
Balance as at 1 January 2017		24,148,005	17,214,179	41,362,184
(Deficit)/surplus for the year		<u>(2,581,727)</u>	<u>2,531,579</u>	<u>(50,148)</u>
Balance as at 31 December 2017		21,566,278	19,745,758	41,312,036
Impact of adjustment on initial application of IFRS 9	2.2	<u>(2,377,562)</u>	-	<u>(2,377,562)</u>
Adjusted balance as at 1 January 2018		19,188,716	19,745,758	38,934,474
(Deficit)/surplus for the year		<u>(3,053,448)</u>	<u>2,524,241</u>	<u>(529,207)</u>
<b>Balance as at 31 December 2018</b>		<b><u>16,135,268</u></b>	<b><u>22,269,999</u></b>	<b><u>38,405,267</u></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 2018**

COUNCIL TRUST FUNDS	Notes	Parking Meter Fund \$	Car Park Fund \$	Tugi Fund \$	Total Trust Funds \$
Balance as at 1 January 2017		3,235,977	581,153	63,603	3,880,733
Surplus for the year	13	264,339	-	-	264,339
Balance as at 31 December 2017		3,500,316	581,153	63,603	4,145,072
Surplus for the year	13	116,061	-	-	116,061
<b>Balance as at 31 December 2018</b>		<b>3,616,377</b>	<b>581,153</b>	<b>63,603</b>	<b>4,261,133</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 2018**

	Notes	2018 \$	2017 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	14	24,373,626	17,302,393
Held-to-maturity investments	15	-	5,000,000
Inventories	16	366,204	293,282
Trade and other receivables	17	5,343,420	7,723,218
Loan receivable	24	49,852	48,400
<b>Total current assets</b>		<b>30,133,102</b>	<b>30,367,293</b>
<b>Non-current assets</b>			
Property, plant and equipment	21	34,803,410	34,306,827
Investment properties	22	16,064,746	15,631,651
Intangible assets	23	248,122	310,208
Loan receivable	24	4,955,092	5,004,944
<b>Total non-current assets</b>		<b>56,071,370</b>	<b>55,253,630</b>
<b>TOTAL ASSETS</b>		<b>86,204,472</b>	<b>85,620,923</b>
<b>FUNDS AND LIABILITIES</b>			
<b>Council Municipal Funds</b>			
Accumulated surplus	Page 10	38,405,267	41,312,036
<b>Council Trust Funds</b>			
Parking meter fund	Page 11	3,616,377	3,500,316
Car park fund	Page 11	581,153	581,153
Tugi fund	Page 11	63,603	63,603
<b>Total funds</b>		<b>42,666,400</b>	<b>45,457,108</b>
<b>Current liabilities</b>			
Trade and other payables	18	25,612,948	21,653,862
Employee benefits	19	812,119	710,742
Interest-bearing borrowings	20	1,582,240	650,968
<b>Total current liabilities</b>		<b>28,007,307</b>	<b>23,015,572</b>
<b>Non-current liabilities</b>			
Employee benefits	19	360,736	359,236
Interest-bearing borrowings	20	-	1,582,240
Deferred grant income	25	15,053,633	15,068,430
Capital grant in aid	26	116,396	138,337
<b>Total non-current liabilities</b>		<b>15,530,765</b>	<b>17,148,243</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>86,204,472</b>	<b>85,620,923</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 2018**

	Note	2018 \$	2017 \$
<b>COUNCIL MUNICIPAL FUNDS</b>			
<b>Operating activities</b>			
Receipts from customers		25,803,293	25,021,297
Payment to suppliers and employees		<u>(20,640,802)</u>	<u>(22,962,228)</u>
<b>Cash from operating activities</b>		<b>5,162,491</b>	<b>2,059,069</b>
Interest paid		(87,656)	(122,207)
Interest received		<u>401,807</u>	<u>455,071</u>
<b>Net cash from operating activities</b>		<b>5,476,642</b>	<b>2,391,933</b>
<b>Investing activities</b>			
Payments for property, plant and equipment		(2,249,856)	(2,958,293)
Payments for investment property		(654,249)	(362,740)
Payments for intangible asset		-	(273,872)
Redemption of/(payment for) term deposit		5,000,000	(5,000,000)
Receipts from borrowings		<u>48,400</u>	<u>46,988</u>
<b>Net cash from/(used in) investing activities</b>		<b>2,144,295</b>	<b>(8,547,917)</b>
<b>Financing activities</b>			
Proceeds from borrowings		-	-
Repayment of borrowings		<u>(665,765)</u>	<u>(965,860)</u>
<b>Net cash used in financing activities</b>		<b>(665,765)</b>	<b>(965,860)</b>
Net increase/(decrease) in cash and cash equivalents from Council municipal funds		6,955,172	(7,121,844)
<b>TRUST FUNDS</b>			
<b>Operating activities</b>			
Receipts - parking meter collection		1,010,350	1,134,640
Payments to employees and suppliers - parking meter		<u>(894,289)</u>	<u>(870,301)</u>
<b>Net increase in cash and cash equivalents from Council Trust Fund</b>		<b>116,061</b>	<b>264,339</b>
<b>Total net increase/(decrease) in cash and cash equivalents</b>		<b>7,071,233</b>	<b>(6,857,505)</b>
Cash and cash equivalents at 1 January		17,302,393	24,159,898
<b>Cash and cash equivalents at 31 December</b>	14	<b>24,373,626</b>	<b>17,302,393</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 2018**

**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 2018 were authorised for issue by the Acting Chief Executive Officer on 17th August 2023.

**2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES**

The accounting policies adopted, and methods of computation followed are consistent with those of the previous financial year, except for items disclosed below. Specifically, the Council applied IFRS 15 and IFRS 9 for the first time. The nature and effect of the changes as a result of adoption of these new accounting standards are described below. There were several other new and amendments to standards and interpretations which are applicable for the first time in 2018, which are either not relevant or do not have an impact on the financial statements of the Council. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective. See Note 2.3.

**IFRS 9 *Financial Instruments***

IFRS 9 replaces IAS 39 *Financial Instruments: Recognition and Measurement* for annual periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Council applied IFRS 9 using a modified retrospective approach, with an initial application date of 1 January 2018. The Council did not elect to restate the comparative information for 2017, which continues to be reported under IAS 39. Differences arising from the adoption of IFRS 9 have been recognised in retained earnings and, if appropriate, in other components of equity on 1 January 2018.

**Equity**

Accumulated surplus	<b>Note</b>	<b>\$</b>
Initially reported balance as at 1 January 2018		41,312,036
Effect of change in accounting standards	(b)	<u>(2,377,562)</u>
Restated balance as at 1 January 2018		<u><u>38,934,474</u></u>

**SUVA CITY COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES *continued***

**IFRS 9 *Financial Instruments continued***

(a) Classification and measurement

Under IFRS 9, debt instruments are subsequently measured at fair value through profit or loss (FVTPL), amortised cost, or fair value through Other Comprehensive Income (OCI). The classification is based on two criteria: the Council's business model for managing the assets; and whether the instruments' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Council's business model was made as of the date of initial application, 1 January 2018, and then applied retrospectively to those financial assets that were not derecognised before 1 January 2018. The assessment of whether contractual cash flows on debt instruments are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

The classification and measurement requirements of IFRS 9 did not have a significant impact on the Council. The Council continued measuring at fair value all financial assets previously held at fair value under IAS 39. The following are the changes in the classification of the Council's financial assets:

- Trade receivables and Other non-current financial assets previously classified as Loans and receivables are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are now classified and measured as Debt instruments at amortised cost.

The Council has not designated any financial liabilities as at fair value through profit or loss. There are no changes in classification and measurement for the Council's financial liabilities.

In summary, upon the adoption of IFRS 9, the Council had the following required or elected reclassifications at 1 January 2018:

		Original classification under IAS 39	New classification under IFRS 9	Original carrying amount under IAS 39	New carrying amount under IFRS 9
				\$	\$
<b><u>Financial assets</u></b>					
Cash and cash equivalents	14	Loan and receivables	Amortised cost	17,302,393	17,302,393
Trade and other receivables	17	Loan and receivables	Amortised cost	7,723,218	5,345,656
Loan receivable	24	Loan and receivables	Amortised cost	5,053,344	5,053,344
Held-to-maturity investments	15	Loan and receivables	Amortised cost	5,000,000	5,000,000
				<u>35,078,955</u>	<u>32,701,393</u>
<b><u>Financial liabilities</u></b>					
Trade and other payables	18	Other financial liabilities	Amortised cost	21,653,862	21,653,862
Interest-bearing borrowings	20	Other financial liabilities	Amortised cost	2,233,208	2,233,208
				<u>23,887,070</u>	<u>23,887,070</u>

**SUVA CITY COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES *continued***

**IFRS 9 *Financial Instruments continued***

(b) Impairment

The adoption of IFRS 9 has fundamentally changed the Council's accounting for impairment losses for financial assets by replacing IAS 39's incurred loss approach with a forward-looking expected credit loss (ECL) approach. IFRS 9 requires the Council to recognise an allowance for ECLs for all debt instruments not held at fair value through profit or loss.

Upon the adoption of IFRS 9, the Council recognised an increase in Impairment on the Council's rates and other receivables of \$2,377,562, which resulted in a decrease in Accumulated Surplus of \$2,377,562 as at 1 January 2018.

Set out below is the reconciliation of the ending impairment allowances in accordance with IAS 39 to the opening loss allowances determined in accordance with IFRS 9:

	Allowance for impairment under IAS 39 as at 31 December 2017	Remeasurement	ECL under IFRS 9 as at 1 January 2018
Loans and receivables under IAS 39/Financial assets at amortised cost under IFRS 9 and contract assets	18,909,860	2,377,562	21,287,422

**IFRS 15 *Revenue from contracts with customers***

IFRS 15 supersedes IAS 11 Construction Contracts, IAS 18 Revenue and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with customers. IFRS 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

IFRS 15 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

The Council adopted IFRS 15 using the modified retrospective method of adoption with the date of initial application of 1 January 2018. Under this method, the standard can be applied either to all contracts at the date of initial application or only to contracts that are not completed at this date. The Council elected to apply the standard to all contracts as at 1 January 2018.

The cumulative effect of initially applying IFRS 15 is recognised at the date of initial application as an adjustment to the opening balance of retained earnings. Therefore, the comparative information was not restated and continues to be reported under IAS 11, IAS 18 and related Interpretations.

**SUVA CITY COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES *continued***

**IFRS 15 *Revenue from contracts with customers continued***

*Revenue from rates levied*

The Council's main revenue stream is rates levied on properties within the Council's jurisdiction. The rating period and reporting period for the Council coincide. Accordingly, all rates levied for the year are recognised as revenues. Rates received in advance are recognised as liabilities at the end of year. Since, this practice is in line with requirements of the standard, there was no material impact to revenue recognition.

The adoption of this standard did not have a material impact on rates and other income streams as at 1 January 2018.

**2.3 STANDARDS ISSUED BUT NOT YET EFFECTIVE**

A number of new standards and amendments to standards are effective for annual periods beginning after 1 January 2018 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 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
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) Allowance for expected credit losses of trade receivables (for 2018 financial year)*

The Council uses a provision matrix to calculate Expected Credit Losses (ECLs) for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by geography, property type, customer type and rating).

The provision matrix is initially based on the Council's historical observed default rates. The Council will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions (i.e., gross domestic product) are expected to deteriorate over the next year which can lead to an increased number of defaults in a customer segment, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Council's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future. The information about the ECLs on the Council's trade receivables is disclosed in Notes 17 and 28(iv).



**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 – initial recognition and subsequent measurement**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

**i) Accounting for financial assets after 1 January 2018 (under IFRS 9)**

***Initial recognition and measurement***

Financial assets are classified, at initial recognition, and subsequently measured at amortised cost, fair value through other comprehensive income, or fair value through profit or loss.

For purposes of subsequent measurement, the Council's financial assets are classified in two categories:

- Financial assets at fair value through profit or loss; and
- Financial assets measured at amortised cost (rates and other trade receivables, and cash and short-term deposits).

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Council's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Council has applied the practical expedient, the Council initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. As the Council's rates and other trade receivables do not contain a significant financing component, they are measured at the transaction price determined under IFRS 15. Refer to the accounting policies on revenue recognition.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The Council's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

c) Financial Instruments – initial recognition and subsequent measurement *continued*

i) Accounting for financial assets after 1 January 2018 (under IFRS 9) *continued*

***Subsequent measurement***

For purposes of subsequent measurement, the Council measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows, and;
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

Since the Council's financial assets (rates and other trade receivables, cash and short-term deposits) meet these conditions, they are subsequently measured at amortised cost.

***Derecognition***

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e., removed from the Council's statement of financial position) when:

- The rights to receive cash flows from the asset have expired; or
- The Council has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Council has transferred substantially all the risks and rewards of the asset, or (b) the Council has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Council has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Council continues to recognise the transferred asset to the extent of its continuing involvement. In that case, the Council also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Council has retained.

ii) Accounting for financial liabilities after 1 January 2018 (under IFRS 9)

***Initial recognition and measurement***

The Council's financial liabilities comprise interest-bearing loans and borrowings and trade and other payables.

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, or as loans and borrowings at amortised cost, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of all financial liabilities except derivative financial instruments, net of directly attributable transaction costs.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

c) Financial Instruments – initial recognition and subsequent measurement *continued*

ii) Accounting for financial liabilities after 1 January 2018 (under IFRS 9) *continued*

***Subsequent measurement***

For purposes of subsequent measurement, all financial liabilities, except derivative financial instruments, are subsequently measured at amortised cost using the effective interest rate method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, as well as through the Effective Interest Rate (EIR) amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit or loss.

For more information on the interest-bearing loans and borrowings, refer to Note 20.

***Derecognition***

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

***Offsetting of financial instruments***

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

**Policy applicable before 1 January 2018**

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 recognised 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.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

c) Financial Instruments – initial recognition and subsequent measurement *continued*

Policy applicable before 1 January 2018 *continued*

(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.

*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.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

d) Impairment of financial assets

**Policy applicable from 1 January 2018**

Further disclosures relating to impairment of financial assets are also provided in the following notes:

- Rates and other trade receivables (Note 17).
- Financial instruments risk management objectives and policies (Note 28).

The Council recognises an allowance for expected credit losses (ECLs) for all receivables held by the Council. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Council expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

For rent and other trade receivables, the Council applies a simplified approach in calculating ECLs. Therefore, the Council does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date (i.e., a loss allowance for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default). The Council has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Council considers a financial asset in default when contractual payments are due as a result of vacated office spaces, financial hardship and cashflow issues of ratepayers. However, in certain cases, the Council may also consider a financial asset to be in default when internal or external information indicates that the Council is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Council. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

**Policy applicable before 1 January 2018**

Financial assets not classified as at fair value through profit or loss 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**

IFRS 15 Revenue from contracts with customers came into effect during the year. Due to the nature of the Council's revenue streams, applying the standard had no impact to related revenues.

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 2018**

	2018	2017
	\$	\$
<b>6. RATES REVENUE</b>		
General and street light rates	16,864,116	16,927,173
Less: discount	(945,914)	(902,294)
Interest on overdue rates	2,134,673	2,126,129
	<b>18,052,875</b>	<b>18,151,008</b>
<b>7. FEES, CHARGES AND RENT</b>		
	\$	\$
Fees charges - stalls, building permit, carrier stands, garbage disposal and others	4,579,094	4,612,098
Hire charges - Civic Centre and parks	10,823	35,521
Rental revenue - properties, bus station, carpark, minimarkets and others	3,099,940	3,001,262
	<b>7,689,857</b>	<b>7,648,881</b>
<b>8. OTHER INCOME</b>		
	\$	\$
Fees - Gully emptier	12,416	24,136
Outside chargeable jobs (net of income)	3,869	647
Refund - Fiji National University	26,775	41,321
Miscellaneous income	496,512	289,580
	<b>539,572</b>	<b>355,684</b>
<b>9. ADMINISTRATIVE AND OPERATING COSTS</b>		
	\$	\$
Auditor's remuneration	24,450	24,450
Bad debts written off	1,002,103	-
Cleaning materials	247,108	233,846
Expected credit loss expense	1,534,550	2,941,295
Fiji Visitors Bureau levy	79,713	79,639
Lease charges	134,141	108,685
Legal expenses	67,624	72,379
Printing and stationery	60,909	75,626
Repairs and maintenance	879	796
Security charges	502,837	568,625
Utilities bills	691,180	517,909
Other operating cost *	1,223,922	2,107,813
	<b>5,569,416</b>	<b>6,731,063</b>
<p>* Other operating cost includes expenses in 2018 done to Fiji Roads Authority of \$602,500 being developer contribution for Albert Park redevelopment with upgrading works on Cakobau road, Victoria Parade road, and Queen Elizabeth drive junction. Apart from that, approximately \$90,000 was spent on asbestos related expense in 2018.</p>		
<b>10. OTHER EXPENSES</b>		
	\$	\$
Wages and salaries expense	10,068,344	9,401,259
Superannuation	1,040,675	1,033,107
Other personnel costs	682,049	425,732
Depreciation expense (property, plant and equipment and investment properties)	1,600,824	1,665,228
Amortisation expense	62,086	5,849
	<b>13,453,978</b>	<b>12,531,175</b>
<b>No. of employees as at year end:</b>	<b>465</b>	<b>408</b>

SUVA CITY COUNCIL  
 NOTES TO THE FINANCIAL STATEMENTS *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2018

11. RATE PAYER SERVICES	2018 \$	2017 \$
Fiji Roads Authority expense	3,121,906	3,121,906
Cartage cost - green waste	128,668	123,964
Dumping fees	629,360	641,372
Grass cutting	981,343	984,046
Maintenance of drains	302,746	201,696
Refuse collection	1,276,821	1,310,543
Other services	7,960	24,533
	<b><u>6,448,804</u></b>	<b><u>6,408,060</u></b>

Based on a settlement agreement made between the Council and the Ministry of Economy (the Ministry), the Council paid \$3,121,906 to the Ministry for annual contribution made by Fiji Roads Authority towards the cost of managing, maintaining, renewing and developing all roads for the year 2018.

12. USER MAINTENANCE COSTS	\$	\$
Computer, parking meter and other licences	95,378	46,995
Hire - skip bins	343,564	356,910
Internet charges	31,895	28,957
Insurance and other liability	288,899	290,634
Phone charges	161,728	172,173
Repair and maintenance charges	1,144,689	686,990
Tools and materials	79,440	90,362
Uniform and protective clothing	117,028	140,768
Vehicle expenses	984,491	738,146
Other costs	722,486	595,233
	<b><u>3,969,598</u></b>	<b><u>3,147,168</u></b>

13. SURPLUS FOR TRUST FUNDS

Surplus for the year has been determined after:	\$	\$
<b>Parking meter fund</b>		
<u>Total Revenue</u>	<u>1,010,350</u>	<u>1,134,640</u>
<u>Total Expenditure</u>		
Salaries and wages	463,306	497,527
Doubtful debts - provision	257,698	234,445
Management expenses	58,890	65,626
Legal expenses	-	5,515
Repairs and maintenance	87,221	47,676
Stationery and postage	27,174	19,512
Total expenditure	<u>894,289</u>	<u>870,301</u>
Net surplus for the year	<u>116,061</u>	<u>264,339</u>

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2018

14. CASH AND CASH EQUIVALENTS	2018 \$	2017 \$
Cash at bank	21,191,925	14,926,128
Cash at bank - Trust funds	3,177,799	2,372,363
Cash on hand	3,902	3,902
<b>Total cash at banks and on hand</b>	<b>24,373,626</b>	<b>17,302,393</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	\$	\$
Bred Bank Deposit - 00114268075	-	5,000,000

16. INVENTORIES	\$	\$
General stores inventory	257,107	230,850
Stationery stock	71,199	21,649
Motor parts	46,594	45,028
Fuel stock	6,955	11,406
Less: provision for obsolescence	(15,651)	(15,651)
<b>Total inventories</b>	<b>366,204</b>	<b>293,282</b>

17. TRADE AND OTHER RECEIVABLES	\$	\$
Rates receivables	21,793,727	20,676,431
Less: allowance for expected credit loss	(17,726,017)	(14,398,962)
	4,067,710	6,277,469
Other debtors	6,351,443	5,478,438
Less: allowance for expected credit loss	(5,353,653)	(4,510,898)
	997,790	967,540
Accrued revenue	91,954	165,279
Prepayments	47,782	42,565
Interest accrued on term deposit and loan	65,407	213,478
Refundable deposit	72,777	56,887
<b>Total receivables</b>	<b>5,343,420</b>	<b>7,723,218</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. Movements in the Expected Credit Loss for receivables were as follows:

	\$	\$
Balance as at 1 January 2018	18,909,860	17,115,161
Expected credit loss due to implementation of IFRS 9 (refer Note 2.2)	2,377,562	-
Restated balance as at 1 January 2018	21,287,422	17,115,161
Charge for the year	1,792,248	1,794,699
<b>Balance as at 31 December 2018</b>	<b>23,079,670</b>	<b>18,909,860</b>

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	\$	\$
<b>18. TRADE AND OTHER PAYABLES</b>		
Trade payables	15,919,808	12,653,195
Accruals	1,077,298	1,359,629
Provision for value added tax	2,864,235	2,832,061
Value added tax payable	803,100	782,121
Other payables	2,508,332	2,081,100
Tenders	256,614	250,014
Library	12,708	12,708
Performance bond	554,982	134,982
Hall hire	156,144	156,144
Tenancy	126,902	101,857
Building	1,312,649	1,269,875
Others	20,176	20,176
	<b>25,612,948</b>	<b>21,653,862</b>
<b>19. EMPLOYEE BENEFITS</b>	<b>\$</b>	<b>\$</b>
At 1 January	1,069,978	1,364,476
Movement, net	102,877	(294,498)
At 31 December	<b>1,172,855</b>	<b>1,069,978</b>
Disclosed as:		
Current	812,119	710,742
Non-current	360,736	359,236
<b>Total provisions</b>	<b>1,172,855</b>	<b>1,069,978</b>
<b>20. INTEREST-BEARING BORROWINGS</b>	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Westpac Banking Corporation	1,582,240	650,968
Total current	(a) 1,582,240	650,968
<b>Non-current</b>		
Westpac Banking Corporation	-	1,582,240
Total non-current	-	1,582,240
<b>TOTAL</b>	<b>1,582,240</b>	<b>2,233,208</b>

**Terms and repayments schedule**

	Nominal interest rate	Year of maturity	2018		2017	
			Fair value	Carrying amount	Fair value	Carrying amount
			\$	\$	\$	\$
Westpac Banking Corporation	4.50%	2019	851,614	851,614	1,045,541	1,045,541
Westpac Banking Corporation	4.50%	2019	730,626	730,626	1,187,667	1,187,667
<b>Closing balance at 31 December</b>			<b>1,582,240</b>	<b>1,582,240</b>	<b>2,233,208</b>	<b>2,233,208</b>

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

- a) 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 2018

21. PROPERTY, PLANT AND EQUIPMENT

	Leasehold Land	Building	Infrastructure Assets	Plant, machinery & equipment	Vehicles	Library books	Aid granted assets	Furniture & fittings	Computer hardware	Leased vehicles	Work in progress	Total
<b>Year ended 31 December 2018</b>												
Opening net book amount	\$ 651,205	\$ 3,562,025	\$ 8,728,934	\$ 1,740,801	\$ 1,391,676	\$ 20,982	\$ 14,852,349	\$ 163,487	\$ 317,610	\$ 111,806	\$ 2,765,952	\$ 34,306,827
Additions	-	-	-	288,071	144,593	-	93,675	10,784	32,838	-	2,334,144	2,904,105
Transfers	-	124,553	464,515	51,324	93,675	-	93,675	-	-	-	(827,742)	(654,249)
Transfers to Investment Property	-	-	-	-	-	-	-	-	-	-	(654,249)	(654,249)
Disposals/Reversals	-	-	-	-	-	-	-	-	-	-	(373,603)	(373,603)
Depreciation charge	(1,704)	(156,451)	(106,570)	(390,716)	(285,664)	(4,337)	(316,324)	(22,343)	(73,200)	(22,361)	3,244,502	(1,379,670)
Closing net book amount	\$ <b>649,501</b>	\$ <b>3,530,127</b>	\$ <b>9,086,879</b>	\$ <b>1,689,480</b>	\$ <b>1,344,280</b>	\$ <b>16,645</b>	\$ <b>14,723,375</b>	\$ <b>151,928</b>	\$ <b>277,248</b>	\$ <b>89,445</b>	\$ <b>3,244,502</b>	\$ <b>34,803,410</b>
<b>At 31 December 2018</b>												
Cost	669,216	6,022,855	10,200,436	9,135,611	2,866,501	316,864	16,895,736	669,975	1,835,954	1,709,759	3,244,502	53,567,409
Accumulated depreciation	(19,715)	(2,492,728)	(1,113,557)	(7,446,131)	(1,522,221)	(300,219)	(2,172,361)	(518,047)	(1,558,706)	(1,620,314)	-	(18,763,999)
Net book amount	<b>649,501</b>	<b>3,530,127</b>	<b>9,086,879</b>	<b>1,689,480</b>	<b>1,344,280</b>	<b>16,645</b>	<b>14,723,375</b>	<b>151,928</b>	<b>277,248</b>	<b>89,445</b>	<b>3,244,502</b>	<b>34,803,410</b>
<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	-	286,125	377,673	308,065	385,321	16,247	-	16,073	21,332	-	2,888,467	4,299,303
Transfers	-	-	-	-	-	-	-	-	-	-	(704,398)	(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)	2,765,952	(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	5,896,301	9,735,921	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>

SUVA CITY COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS *continued*  
FOR THE YEAR ENDED 31 DECEMBER 2018

22. INVESTMENT PROPERTIES	2018	2017
	\$	\$
<b>Cost</b>		
At 1 January	22,834,102	22,471,362
Additions	654,249	362,740
<b>At 31 December</b>	<b>23,488,351</b>	<b>22,834,102</b>
<b>Accumulated depreciation</b>		
At 1 January	7,202,451	6,972,207
Depreciation charge for the year	221,154	230,244
<b>At 31 December</b>	<b>7,423,605</b>	<b>7,202,451</b>
<b>Net book value</b>	<b>16,064,746</b>	<b>15,631,651</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.

23. INTANGIBLE ASSETS	\$	\$
<b>Computer software - cost</b>		
At 1 January	577,539	303,667
Additions	-	273,872
<b>At 31 December</b>	<b>577,539</b>	<b>577,539</b>
<b>Computer software - accumulated amortisation</b>		
At 1 January	267,331	261,482
Amortisation charge for the year	62,086	5,849
<b>At 31 December</b>	<b>329,417</b>	<b>267,331</b>
<b>Carrying value</b>	<b>248,122</b>	<b>310,208</b>

24. LOAN RECEIVABLE	\$	\$
At 1 January	5,053,344	5,100,333
Add: interest	151,600	153,011
Less: repayment	(200,000)	(200,000)
<b>At 31 December</b>	<b>5,004,944</b>	<b>5,053,344</b>
<u>Disclosed in the statement of financial position as:</u>		
Current	49,852	48,400
Non-current	4,955,092	5,004,944
<b>Total loan receivable</b>	<b>5,004,944</b>	<b>5,053,344</b>

The loan is receivable from Energy Fiji Limited (formerly known as Fiji Electricity Authority) at an interest rate of 3% (2017: 3%) per annum. The term of the loan is 86 years ending on 25 July 2065.

25. DEFERRED GRANT INCOME	2018	2017
	\$	\$
At 1 January	15,068,430	15,114,512
Additions	611,512	285,417
Released to the profit and loss	(626,309)	(331,499)
<b>At 31 December</b>	<b>15,053,633</b>	<b>15,068,430</b>

26. CAPITAL GRANT IN AID	\$	\$
At 1 January	138,337	164,985
Released to the profit and loss	(21,941)	(26,648)
<b>At 31 December</b>	<b>116,396</b>	<b>138,337</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>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Salaries and other short term employee benefits	<u>432,423</u>	<u>312,954</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 is 4.50% (2017: 4.50% to 6.50%).

	<b>Carrying amount</b>	
	<b>\$</b>	<b>\$</b>
<u>Variable rate instruments</u>		
Interest-bearing borrowing (Note 20)	<u>1,582,240</u>	<u>2,233,208</u>

**SUVA CITY COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**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 2018</b>				
Interest-bearing borrowing	158,224	(158,224)	158,224	(158,224)
<b>31 December 2017</b>				
Interest-bearing borrowing	223,321	(223,321)	223,321	(223,321)

**(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.

	<i>Carrying amount</i>	
	<i>2018</i>	<i>2017</i>
	\$	\$
<b>Financial assets</b>		
Cash and cash equivalents	24,373,626	17,302,393
Held-to-maturity investments	-	5,000,000
Trade and other receivables	5,343,420	7,723,218
Loan receivable	5,004,944	5,053,344
	<u>34,721,990</u>	<u>35,078,955</u>
<b>Financial liabilities</b>		
Trade and other payables	25,612,948	21,653,862
Interest-bearing borrowings	1,582,240	2,233,208
	<u>27,195,188</u>	<u>23,887,070</u>

Movements in the provision for expected credit loss (2017 : credit loss) of trade and other receivables were as follows:

<u>Rates receivables</u>		
At 1 January - initially recognised	14,398,962	13,349,761
Expected credit loss due to implementation of IFRS 9 (refer Note 2.2)	3,611,331	-
At 1 January - after restatement	18,010,293	13,349,761
Charge for the year	(284,276)	1,049,201
<b>31 December</b>	<u><u>17,726,017</u></u>	<u><u>14,398,962</u></u>
<u>Other debtors</u>		
At 1 January - initially recognised	4,510,898	3,765,400
Expected credit loss due to implementation of IFRS 9 (refer Note 2.2)	(1,233,769)	-
At 1 January - after restatement	3,277,129	3,765,400
Charge for the year	2,076,524	745,498
<b>31 December</b>	<u><u>5,353,653</u></u>	<u><u>4,510,898</u></u>

SUVA CITY COUNCIL  
 NOTES TO THE FINANCIAL STATEMENTS *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2018

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

(iv) Credit risk *continued*

Set out below is the information about the credit risk exposure on the Council's rates and other trade receivables using a provision matrix:

31 December 2018

	Trade receivables					
	Total	Current	Days past due			
			0-30 days	31-60 days	61-90 days	Over 90 days
Expected credit loss rate		0%	1%	10%	96%	82%
Trade receivables	<b>28,145,170</b>	51,838	60,774	64,158	990,476	26,977,924
Expected credit loss	<b>23,079,670</b>	-	608	6,416	950,857	22,121,789

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 2018 based on contractual undiscounted payments.

As at 31 December 2018	< 1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
Interest-bearing borrowings	1,636,584	-	-	1,636,584
Trade and other payables	25,612,948	-	-	25,612,948
	<b>27,249,532</b>	<b>-</b>	<b>-</b>	<b>27,249,532</b>

As at 31 December 2017	1 Year	1 to 5 years	> 5 years	Total
	\$	\$	\$	\$
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>

(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 2018

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

	2018	2017
	\$	\$
(vi) <b>Capital management <i>continued</i></b>		
Interest-bearing loans and borrowings	1,582,240	2,233,208
Trade and other payables	25,612,948	21,653,862
Less: cash and cash equivalents and short term deposits	<u>(24,373,626)</u>	<u>(22,302,393)</u>
Adjusted net debt	2,821,562	1,584,677
Total Council Funds	42,666,400	45,457,108
<b>Adjusted net debt to adjusted equity ratio (Gearing ratio)</b>	<u>7%</u>	<u>3%</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>16,204,413</u>	<u>13,044,674</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	2,622,709	2,331,825
Later than one year but not later than five years	39,362	130,905
Later than five years	19,908	24,495
	<u>2,681,979</u>	<u>2,487,225</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:

	2018	2017
	\$	\$
Not later than one year	120,772	120,772
Later than one year but not later than five years	463,089	468,090
Later than five years	5,302,093	5,417,865
	<u>5,885,954</u>	<u>6,006,727</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 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.

**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 Lockdown)**

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 2018 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 2018, 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 2018 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 2018 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 2018, 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 2018 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 2018**

GENERAL RATE FUNDS - OPERATING STATEMENT	2018	2017
	\$	\$
<b>Revenue</b>		
<b>Recurrent</b>		
General rates	14,339,875	14,396,466
Less: rates discount	945,914	902,294
	<u>13,393,961</u>	<u>13,494,172</u>
Interest on overdue rates	2,134,673	2,126,129
Interest on loan receivable	150,968	152,578
Fees, charges and rents	7,689,857	7,647,560
<b>Other Income</b>		
Amortisation of capital grant	355,399	329,001
Business and trading licenses	1,960,735	1,949,880
Gully emptier (net)	12,416	24,136
Outside jobs (net)	3,869	647
Miscellaneous	774,126	633,843
<b>Total revenue</b>	<u><b>26,476,004</b></u>	<u><b>26,357,946</b></u>
<b>Less: Expenditure</b>		
Administrative and operating costs	13,135,398	13,056,264
Auditor's remuneration	24,450	24,450
Bad debts written off	1,002,103	-
Consultants fee	133,448	252,606
Depreciation and amortisation	1,662,910	1,671,077
Engineering services department	1,723,743	1,198,228
Fiji National Provident Fund	1,040,675	1,033,107
Fiji Roads Authority expense	3,121,906	3,121,906
Garbage and refuse collection	2,034,849	2,075,879
Grass cutting and drain cleaning	981,343	984,046
Health services department	475,078	348,658
Hibiscus festival/Suva carnival	7,056	24,533
Interest	87,656	122,207
Insurance	288,899	290,634
Movements in provision for expected credit loss	1,534,550	2,941,295
Roads, footpaths and bridges	302,746	201,696
Road signs, road markings and traffic lights	904	-
Fiji National University levy	102,821	101,553
Uniforms and protective clothing	117,028	140,768
User maintenance costs	767,398	612,620
Vehicle and plant running expenses	984,491	738,146
<b>Total expenditure</b>	<u><b>29,529,452</b></u>	<u><b>28,939,673</b></u>
<b>Operating deficit for the year</b>	<u><b>(3,053,448)</b></u>	<u><b>(2,581,727)</b></u>

SUVA CITY COUNCIL  
 DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2018

TRUST FUND - STREET LIGHT FUND - OPERATING STATEMENT	2018 \$	2017 \$
<b>Revenue</b>		
Street light rate	2,524,241	2,531,579
<b>Total revenue</b>	<u>2,524,241</u>	<u>2,531,579</u>
<b>Total expenditure</b>	<u>-</u>	<u>-</u>
<b>Operating surplus for the year</b>	<u>2,524,241</u>	<u>2,531,579</u>



**SUVA CITY COUNCIL  
 DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME *continued*  
 FOR THE YEAR ENDED 31 DECEMBER 2018**

<b>PARKING METER FUND - OPERATING STATEMENT</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Parking meter		
- collections	427,070	448,901
- fines and court fees	489,685	613,764
- fleet administration	93,595	71,975
<b>Total revenue</b>	<u>1,010,350</u>	<u>1,134,640</u>
<b>Less: Expenditure</b>		
Salaries and wages	463,306	497,527
Expected credit loss	257,698	234,445
Management expenses	58,890	65,626
Legal expenses	-	5,515
Repairs and maintenance	87,221	47,676
Stationery and postage	27,174	19,512
<b>Total expenditure</b>	<u>894,289</u>	<u>870,301</u>
<b>Net surplus for the year</b>	<u>116,061</u>	<u>264,339</u>





