



**Minister for Housing and Local Government
Honourable Maciu K. Nalumisa**

**Parliament
Government Buildings
SUVA**

Tuesday, 29 September 2026

**Hon. Inia Seruiratu to ask the Minister for Housing and Local Government –
Can the Minister inform Parliament of the Municipal rates position separately
for each of the thirteen Municipal Councils, for the year ended 31 December
2023, 31 December 2024 and 31 December 2025 for the following – Written
Questions 217 of 2026**

- (a) the total rates invoiced by each Municipal Council;**
- (b) the total rates collected by each Municipal Council; and**
- (c) the total outstanding rates and arrears for each Municipal Council,
including the amount attributable to interest, together with the percentage
rate collection achieved.**

Mr. Speaker Sir, pursuant to Standing Order 45(3), I provide the response to Written Question No. 217 of 2026.

The information requested covers all thirteen Municipal Councils for the financial years 2022–2023, 2023–2024 and 2024–2025, taking into consideration, that the financial year for Municipal Councils cover from August to July each year.

The information includes the total rates invoiced, total rates collected, total outstanding rates and arrears, including the amount attributable to interest, and the percentage of rates collection achieved by each Council.

Rates Collection Assessment Summary Dashboard – 13 Municipal Councils

Financial Years 2022/2023, 2023/2024 and 2024/2025 collections

Council	FY Period	Opeining Arrears Revised - (A)	Annual Rates Due/Billed (\$)	Revised Collectable Revenue	Total Current Rates Collected	Total Arrears Collection	Total Rates Collection	Closing Arrears	Audit Status	collection rate (%) current	collection rate (%) arrears
Suva City Council	FY 2022/2023	\$29,481,639.98	\$18,549,751.53	\$48,031,391.51	\$14,821,115.71	3,283,650.20	18,104,765.91	29,926,625.60	Unaudited	80%	11%
	FY 2023/2024	\$30,924,551.82	\$19,494,957.89	\$50,419,509.71	\$15,708,214.00	2,935,779.00	18,643,993.00	31,775,516.71		81%	9%
	FY 2024/2025	\$33,558,153.86	\$19,684,218.99	\$53,242,372.85	\$16,270,798.00	3,608,345.00	19,879,143.00	33,363,229.85		83%	11%
Lami Town Council	FY 2022/2023	\$1,208,028.00	\$520,763.16	\$1,728,791.16	\$421,300.25	68,316.00	489,616.25	1,239,174.91	Audited	81%	6%
	FY 2023/2024	\$1,239,175.00	\$549,429.02	\$1,788,604.02	\$473,788.00	113,740.00	587,528.00	1,201,076.02		86%	9%
	FY 2024/2025	\$1,201,076.02	\$834,348.00	\$2,035,424.02	\$775,076.00	180,902.00	955,978.00	1,079,446.02		93%	15%
Nasinu Town Council	FY 2022/2023	\$9,909,008.46	\$2,954,985.61	\$12,863,994.07	\$1,586,807.96	1,180,285.55	2,767,093.51	10,096,900.56	Unaudited	54%	12%
	FY 2023/2024	\$10,096,900.56	\$3,124,947.29	\$13,221,847.85	\$1,694,911.00	1,106,509.00	2,801,520.00	10,420,327.85		54%	11%
	FY 2024/2025	\$10,420,327.85	\$3,125,712.75	\$13,546,040.60	\$1,769,980.03	1,922,140.62	3,692,120.65	9,853,919.95		57%	18%
Nausori Town Council	FY 2022/2023	\$4,185,420.23	\$1,504,808.25	\$5,690,228.48	\$1,504,683.29	609,228.64	2,113,911.93	3,576,316.55	Unaudited	100%	15%
	FY 2023/2024	\$3,576,316.55	\$1,503,163.06	\$5,079,479.61	\$681,858.00	429,392.00	1,111,250.00	3,968,229.61		45%	12%
	FY 2024/2025	\$3,968,229.61	\$1,472,529.07	\$5,440,758.68	\$880,997.25	777,416.03	1,658,413.28	3,782,345.40		60%	19%
Sigatoka Town Council	FY 2022/2023	\$204,255.00	\$350,732.97	\$554,987.97	\$268,642.80	173,188.02	441,830.82	113,157.15	Unaudited	77%	85%
	FY 2023/2024	\$113,157.15	\$364,933.31	\$478,090.46	\$343,161.60	79,646.01	422,807.61	55,282.85		94%	70%
	FY 2024/2025	\$55,282.85	\$436,374.47	\$491,657.32	\$410,847.91	70,677.72	481,525.63	10,131.69		94%	128%
Nadi Town Council	FY 2022/2023	\$2,786,300.85	\$2,698,649.40	\$5,484,950.25	\$2,052,464.25	487,988.52	2,540,452.77	2,944,497.48	Unaudited	76%	18%
	FY 2023/2024	\$3,045,440.87	\$2,846,684.75	\$5,892,125.62	\$1,843,762.44	441,986.46	2,285,748.90	3,606,376.72		65%	15%
	FY 2024/2025	\$3,639,318.75	\$2,845,682.18	\$6,485,000.93	\$2,059,944.11	538,743.47	2,598,687.58	3,886,313.35		72%	15%

	FY Period	Opeing Arrears Revised - (A)	Annual Rates Due/Billed (\$)	Revised Collectable Revenue	Total Current Rates Collected	Total Arrears Collection	Total Collection	Closing Arrears	Audit Status	collection rate (%) current	collection rate (%) arrears
Lautoka City Council	FY 2022/2023	\$11,623,441.88	\$5,094,919.52	\$16,718,361.40	\$2,749,357.00	1,307,358.00	4,056,715.00	12,661,646.40	Unaudited	54%	11%
	FY 2023/2024	\$12,661,646.40	\$5,393,670.00	\$18,055,316.40	\$2,318,226.00	754,140.00	3,072,366.00	14,982,950.40		43%	6%
	FY 2024/2025	\$14,982,950.40	\$5,390,480.00	\$20,373,430.40	\$2,842,657.00	1,107,754.00	3,950,411.00	16,423,019.40		53%	7%
Ba Town Council	FY 2022/2023	\$1,400,190.37	\$802,850.00	\$2,203,040.37	\$655,842.20	210,206.48	866,048.68	1,336,991.69	Unaudited	82%	15%
	FY 2023/2024	\$1,194,732.69	\$867,860.25	\$2,062,592.94	\$629,043.00	189,039.44	818,082.44	1,244,510.50		72%	16%
	FY 2024/2025	\$1,708,637.47	\$866,727.34	\$2,575,364.81	\$664,064.00	123,734.00	787,798.00	1,787,566.81		77%	7%
Tavua Town Council	FY 2022/2023	\$38,392.84	\$64,638.57	\$103,031.41	\$55,714.00	6,138.48	61,852.48	41,178.93	Unaudited	86%	16%
	FY 2023/2024	\$40,311.42	\$106,508.20	\$146,819.62	\$85,478.00	3,283.68	88,761.68	58,057.94		80%	8%
	FY 2024/2025	\$52,600.62	\$107,429.69	\$160,030.31	\$81,882.64	4,179.26	86,061.90	73,968.41		76%	8%
Rakiraki Town Council	FY 2022/2023	\$87,863.42	\$82,342.58	\$170,206.00	\$43,564.00	17,244.00	60,808.00	109,398.00	Audited	53%	20%
	FY 2023/2024	\$109,398.00	\$87,137.00	\$196,535.00	\$47,911.37	16,127.89	64,039.26	132,495.74		55%	15%
	FY 2024/2025	\$140,399.64	\$87,137.00	\$227,536.64	\$61,088.21	34,778.67	95,866.88	131,669.76		70%	25%
Labasa Town Council	FY 2022/2023	\$2,494,506.57	\$1,411,440.00	\$3,905,946.57	\$788,573.00	674,576.50	1,463,149.50	2,442,797.07	Unaudited	77%	39%
	FY 2023/2024	\$2,442,797.07	\$1,181,095.00	\$3,623,892.07	\$791,091.00	177,021.82	968,112.82	2,655,779.25		70%	28%
	FY 2024/2025	\$2,655,779.25	\$1,466,292.62	\$4,122,071.87	\$1,027,269.00	280,687.80	1,307,956.80	2,814,115.07		75%	20%
Savusavu Town Council	FY 2022/2023	\$747,042.18	\$583,096.04	\$1,330,138.22	\$424,475.69	288,016.63	712,492.32	617,645.90	Unaudited	73%	39%
	FY 2023/2024	\$550,687.27	\$667,584.47	\$1,218,271.74	\$575,850.96	200,145.15	775,996.11	442,275.63		86%	36%
	FY 2024/2025	\$469,064.28	\$671,979.93	\$1,141,044.21	\$536,540.90	125,169.88	661,710.78	479,333.43		80%	27%
Levuka Town Council	FY 2022/2023	\$118,068.84	\$157,126.58	\$275,195.42	\$120,131.69	19,218.19	139,349.88	135,845.54	Unaudited	76%	16%
	FY 2023/2024	\$135,845.54	\$185,997.86	\$321,843.40	\$140,754.56	20,581.29	161,335.85	160,507.55		76%	15%
	FY 2024/2025	\$160,507.55	\$194,192.38	\$354,699.93	\$141,441.36	21,523.52	162,964.88	191,735.05		73%	13%
TOTAL			\$108,333,176.73		\$78,349,308.18	\$23,588,958.92	\$101,938,267.10	\$209,822,356.74		73%	22%

Mr. Speaker Sir, the Ministry has reviewed the rates collection position of the thirteen Municipal Councils for the relevant period. The rates assessment information is presented in the Ministry's rates collection assessment data for FY2022/2023, FY2023/2024 and FY2024/2025.

For purposes of the response, **annual rates due/billed** represents the annual rates invoiced, **total collection** represents current rates collected together with arrears collected, and **revised closing arrears** represents the outstanding rates position at the end of each financial year.

Improvement in Rates Collection by Municipal Councils

Mr. Speaker Sir, the Government continues to place emphasis on strengthening the financial sustainability of Municipal Councils, particularly through improved rates collection and recovery of outstanding arrears.

The collection data for the three financial years from 2022/2023 to 2024/2025 indicates that some Municipal Councils have recorded positive improvements in their revenue collection performance. Notable improvements were recorded by **Lami, Sigatoka, Nadi, Rakiraki, Labasa, Savusavu and Nasinu Town Councils**, with increases in current rates collection and, in several cases, improved recovery of outstanding arrears.

Mr. Speaker Sir, the Lami Town Council improved its current collection rate from 81 percent in 2022/2023 to 93 percent in 2024/2025. Sigatoka Town Council maintained a current collection rate of 94 percent in both 2023/2024 and 2024/2025, while its arrears collection rate increased significantly to 128 percent in 2024/2025. Rakiraki Town Council also improved its current collection rate from 53 percent to 70 percent over the same period.

Similarly, Nadi Town Council increased its current collection rate from 65 percent in 2023/2024 to 72 percent in 2024/2025, while Labasa Town Council improved from 70 percent to 75 percent. Nasinu Town Council recorded an increase in its current rates collection rate from 54 percent to 57 percent, accompanied by a significant increase in arrears collected.

These results demonstrate that Municipal Councils are making progress in strengthening their revenue collection systems and improving the recovery of outstanding rates. The Government, through the Ministry responsible for Local Government, will continue to work with Councils to strengthen revenue administration, improve compliance, enhance arrears recovery and promote greater financial sustainability.

The objective is to ensure that Councils are better positioned to meet their financial obligations and provide sustainable and quality municipal services to residents and ratepayers.

Strategies to Improve Recovery of Rates Arrears

Mr. Speaker Sir, Municipal Councils continue to strengthen their rates collection and arrears recovery efforts in accordance with the Local Government Act 1972.

Part 11 of the said Act outlines several critical steps on the responsibilities and procedures for Municipalities regarding rates collection, including but not limited to:

- a. S73: Demand note to be served on the ratepayer
- b. S74: Government Contributions
- c. S75: Liability for rates
- d. S76: Payment of rates by mortgagee
- e. S77: Persons liable to be resorted to in succession
- f. S78: Rates recoverable by action
- g. S79: Non-compliance with procedure not to prevent recovery
- h. S81: Attornment of leases
- i. S82: Authority for lessee to set off rates
- j. S83: Contracting out to be prohibited
- k. S87: Council may lodge caveats

The Councils are adopting a combination of administrative, customer-focused and statutory measures to improve the recovery of outstanding rates. These include the regular updating and ageing of rates accounts, preparation of monthly debtors' listings, issuance of reminders and demand notices, telephone and email follow-ups, and house-to-house visits to engage ratepayers and facilitate settlement arrangements.

Councils are further working directly with ratepayers experiencing financial difficulties by providing appropriate payment arrangements and structured settlement options, where applicable. The Ministry has also supported measures to facilitate the settlement of outstanding rates, including Rates Collection Plans for ratepayers facing financial difficulties.

Where voluntary payment arrangements do not result in settlement, Councils progressively utilise the statutory recovery mechanisms provided under the Local Government Act 1972. These include recovery of rates through court proceedings, deduction of rates from monies payable to a person liable for the rates, and other lawful recovery measures available under the Act.

The Act also provides that rates assessed and recorded in the rate book constitute a charge on the land, providing an important legal basis for recovery of outstanding rates. Councils therefore continue to strengthen their records and ensure that outstanding accounts are properly monitored and followed up.

Audit Compliance and Strengthening Municipal Financial Accountability

Mr. Speaker Sir, of the 13 Municipal Councils, Rakiraki Town Council was able to provide audited annual accounts for all three financial years under review. Lami Town Council provided audited annual accounts for the 2022–2023 financial year. For the remaining Municipal Councils, the data provided for the period under review were based on their available financial records, which had not yet been subject to audit.

Mr. Speaker Sir, the Ministry will strengthen its monitoring of Municipal Councils' financial reporting and audit compliance by:

- ensuring timely preparation and submission of annual accounts.

- providing technical training on financial reporting in collaboration with Office of the Auditor General.
- strengthening the capacity of Council finance and revenue officers, where necessary.
- improving internal controls and financial record-keeping.
- regularly monitoring and following up on outstanding audit matters.

These measures will support timely audits, improve the reliability of municipal financial information, and strengthen accountability across Municipal Councils.

Conclusion

Mr. Speaker Sir, the Government recognises that effective rates collection is fundamental to the financial sustainability and service delivery capacity of Municipal Councils. While there have been encouraging improvements in rates collection by several Councils, continued efforts are required to strengthen the recovery of outstanding arrears.

The Municipal Councils will continue to engage ratepayers, strengthen their internal revenue collection systems, and utilise the available administrative and legal mechanisms under the Local Government Act 1972 to improve compliance and recover outstanding rates.

The Government, through the Ministry of Local Government, will continue to work closely with Municipal Councils to strengthen their financial management and revenue collection practices, with the overall objective of ensuring that Councils remain financially sustainable and are better positioned to deliver essential municipal services to their communities.

Mr. Speaker Sir, the Government remains committed to supporting Municipal Councils in strengthening their financial position while ensuring that rates collection is undertaken in a fair, consistent and transparent manner.

Mr Speaker Sir, above response is submitted. Thank you.