



National Fire Authority Fiji

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National Fire Authority Fiji

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**ANNUAL REPORT 2005**

**National Fire Authority of Fiji**

**PARLIAMENTARY PAPER NO: OF 2008**

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**NATIONAL FIRE AUTHORITY**

**Annual Report for the Year 2005**

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Sigatoka Fire Station, Lawaqa Road, Sigatoka

Ph: 6500 516

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**NORTHERN DIVISION**

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Seaqaqa Fire Station, Seaqaqa

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## TABLE OF CONTENTS

NFA STATION LOCATIONS .....	3
CORPORATE STATEMENTS .....	5
LETTER TO MINISTER .....	6
ORGANIZATIONAL STRUCTURE .....	7
CHIEF EXECUTIVE OFFICER'S REPORT .....	8 - 16
BACKGROUND .....	8
BOARD OF DIRECTORS .....	9
OPERATIONAL ACTIVITIES .....	10 - 14
<i>EMERGENCY INCIDENTS</i> .....	<i>10 - 12</i>
<i>MAJOR FIRE LOSSES</i> .....	<i>13 - 14</i>
TREND ANALYSIS AND VARIATIONS 2001-2005 .....	14
FIRE SAFETY & TRAINING .....	15 - 17
FINANCE .....	18 - 19
AUDITED FINANCIAL STATEMENTS .....	20 - 41

## **CORPORATE STATEMENTS**

### **OUR VISION**

A Community well prepared and supported to achieve minimal impact from fire and other emergencies.

### **OUR MISSION**

Enhancing Community Safety by:

- Preventing fires and incidents.
- Protecting people, property and the environment.
- Responding professionally and quickly to incidents.
- Building Community capability and preparedness.
- Ensuring best possible use of the finite resources available.

### **CORPORATE OBJECTIVES**

- To prevent fires and promote and coordinate fire safety.
- To suppress and extinguish fires.
- To render assistance when life and property are at risk from dangers other than fire.
- To provide cost effective fire services.
- To improve resource management.
- To plan the development of the fire service in Fiji.
- To be a good employer.
- To ensure that the income objectives are met; and
- To develop and maintain a Volunteer Fire Services.



# NATIONAL FIRE AUTHORITY

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OUR REF NO.:

YOUR REF NO.:

The Honourable Minister Colonel Pio I. Wong  
Minister for Local Government, Housing & Squatter Settlement & Environment  
PO Box 2131  
Government Buildings  
SUVA

Dear Honourable Minister

## **ANNUAL REPORT FOR 2005**

It is my pleasure Sir, to submit to you a report on the operational activities of the Authority for the year ended 31 December 2005 together with the audited financial statements.

The National Fire Service Act 1994 established the Authority effective from February 1995. During the first ten years of its existence the Authority has continued to consolidate and improve the fire services and has attempted to develop this into a national service available to most communities in Fiji.

The Authority continued to pursue its submissions for amendments to the Act to ensure transparency and accountability on the part of the agencies used for the collection of its revenues. Whilst these amendments remain in abeyance for the time being, the office of the Auditor-General continues to comment on the inadequacies within the National Fire Service Act with regard to provisions relating to the returns of the fire levies collected by the Insurance Industry and the Water Rates office to ensure that these are properly accounted for.

The proposed amendments for an increase in the fire levy rates remain pending being subjected to assessment by the Ministry of Finance and the Ministry of Local Government. We hope that this matter will be finalized soon as most Government departments and agencies have also indicated that the level of fees and charges that they are charging for services are being reviewed.

As part of the recommendations of the Review of the operations of the Authority, the Board has proceeded to recruit a Chief Fire Officer from Australia.

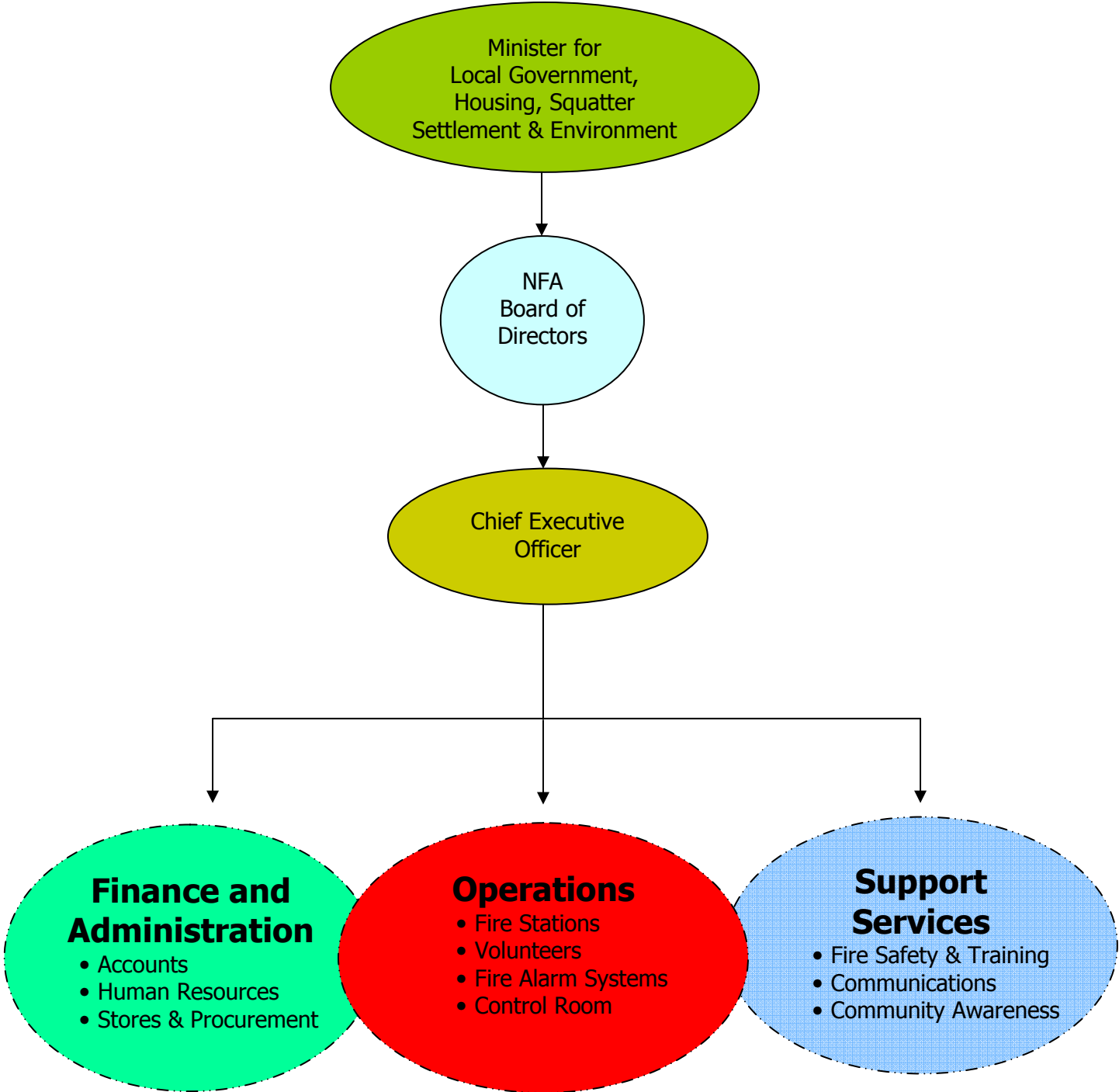
The State continued to provide funding for the operations of the Authority. Unfortunately, financial constraints continued to hinder the Authority's efforts to build new fire stations on land that it has already acquired at various centers around Fiji.

The Board of the National Fire Authority has continued to assist Management with the formulation of policies and practices to ensure the maintenance of good corporate governance. The Authority records the continued guidance and assistance of the Ministry and acknowledges assistance from other sources including the Japanese Embassy, SOPAC and the Country Fire Authority of Victoria, Australia.

A handwritten signature in blue ink, appearing to read 'Fusi M. Vave'.

Fusi M. Vave  
Chairperson  
National Fire Authority

# ORGANIZATIONAL STRUCTURE



# CHIEF EXECUTIVE OFFICER'S REPORT

## BACKGROUND

The National Fire Authority was established by the State and commenced operation on 1 February 1995. On that day, the Authority took over the fire services previously operated by the Board of Fire Commissioners of Suva and the other municipal councils.

The Authority continued the strategies and objectives stated in its Corporate Plan for the expansion of fire services throughout Fiji.

In the exercise of its powers under Section 11 of the National Fire Service Act, the Authority's responsibilities include:

- ❑ Establish Fire Districts in the areas to which this Act applies and ensure that every District Fire Officer conforms to this Act and maintains an efficient fire service having regard to the life and property which he is under an obligation to protect and to the financial capacity of the district.
- ❑ Coordinate the units of fire services for purposes of fire protection, reinforcement at serious fire or other emergencies.
- ❑ Encourage, supervise or carry out fire prevention activities and also experiment or research work with respect to fire service methods, equipment, organization, or coordination with other services
- ❑ Establish courses of training and generally direct the training of members of the fire services.
- ❑ Provide for the inspection and training of brigades, and for such degree of standardization of plant, equipment and training as it considers necessary for combined operations.
- ❑ Classify and if necessary reclassify districts for the purposes of this Act.
- ❑ Classify positions in the fire service of permanent officers and to provide facilities for the promotion of those officers.
- ❑ Provide reserves of plant and equipment for emergencies and provide for their storage, maintenance and distribution.
- ❑ Take all practical steps for preventing and extinguishing fires and protecting and saving life and property in the case of fire in any area to which this Act applies.
- ❑ Publish reports, information and advice on fire service matters.
- ❑ Inspect in relation to fire safety premises whether public or otherwise.
- ❑ Undertake rescue operation in motor vehicle or industrial accidents.
- ❑ Arrange for obtaining, by inspection or otherwise, information required for fire fighting purposes with respect to the character of the building and other property in the Fire District and in any area in which the Authority is under an obligation to protect, the available water supplies, the means of access thereto, and other material circumstances.
- ❑ Serve as an agent for fire fighting equipment.
- ❑ Provide consultancy services on fire fighting and fire fighting equipments.
- ❑ Perform such other duties as the Minister for Urban Development may from time to time direct.



## BOARD OF DIRECTORS

The Members of the Authority appointed by the Minister responsible for Urban Development under Section 4 of the National Fire Service Act for a period of twelve months from 1 February 2005 were as follows:

### Name

Ms. Fusi Vave - Chairperson  
Mr. Waqa Ledua - Member  
Mr. Maan Singh - Member  
Mr. Michael Lee - Member  
Mr. Satish Badal - Member  
Mr. Jone Mika - Member  
Mr. Cama Tuiloma - Member

## Board Sub-Committees

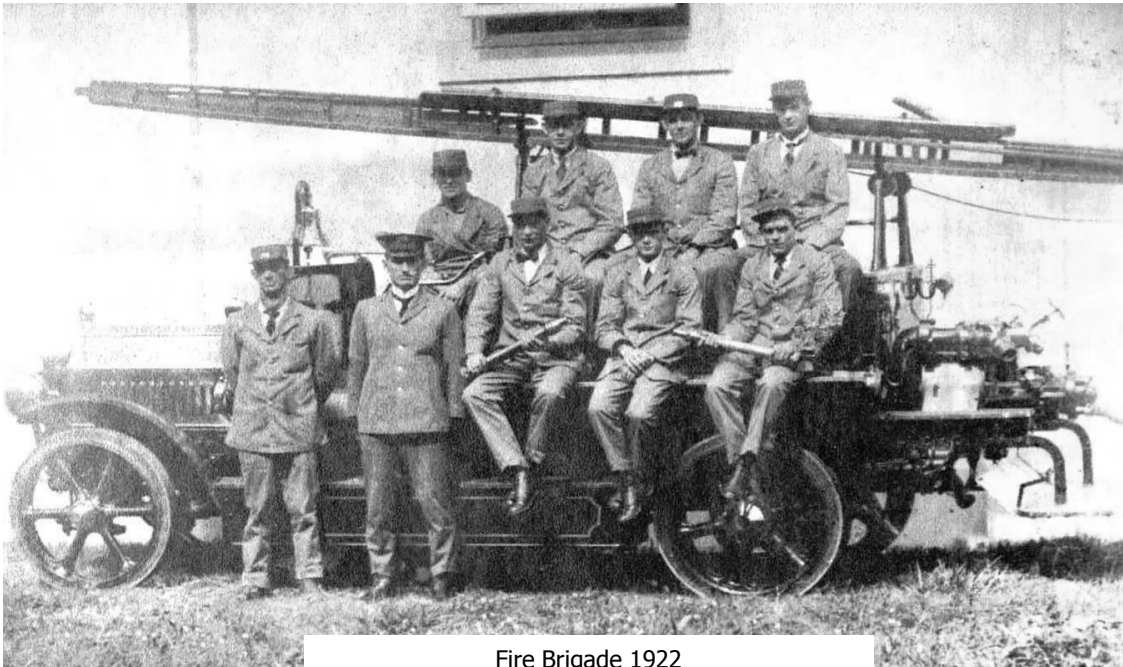
The Board has the following Sub-Committees to assist in the planning and support of its activities:

- Human Resources
- Works and Properties
- Finance and Audit

## Executive Management

The Executive Management comprised of the following:

- Chief Executive Officer Mr. Solomone Tawake (until end of contract August 2005)
- Executive Chairperson Ms. Fusi Vave (commenced September 2005)
- Chief Fire Officer Mr. Gregory Allisey (commenced 1 February 2005)



Fire Brigade 1922

## OPERATIONAL ACTIVITIES

### Emergency Incident Responses

The Authority responded to a total of 1424 incidents during the year, an increase of 14% compared to the previous year. These are analyzed by type of emergency call as shown below:

Type of Emergency	2005	2004
Structural Property		
<i>Commercial</i>	58	76
<i>Industrial</i>	15	9
<i>Residential</i>	169	159
Structural Property	<b>242</b>	244
Private Fire Alarm	<b>564</b>	387
Bush, Rubbish, Cane	<b>413</b>	451
Motor Vehicle	<b>40</b>	31
Electrical	<b>28</b>	24
False Alarm	<b>45</b>	55
Special Services	<b>52</b>	69
Ship	<b>2</b>	2
Other	<b>38</b>	11
<b>Total</b>	<b>1424</b>	1250

**Private Fire Alarms:** The Authority completed the process of changing over the alarms systems from land-based cables to a wireless system. At the end of 2005, the private fire alarms connected to receiving equipment at various fire stations throughout Fiji were as follows:

	Alarm Systems	Turnouts
Central/Eastern Division	113	480
Western Division	27	72
Northern Division	2	12
Total	142	564

The Authority expects to collect alarm monitoring fees at the rate of \$247.50 per alarm system totaling \$35,145. This compares to a total of 564 turnouts to attend to private fire alarms during the year which, at an average cost to the Authority of \$350 per callout, would cost the Authority \$197,400.

**Bush, Rubbish, Cane Fires:** The Authority continued to attend to a significant number of calls for bush and rubbish fires throughout the country which were as follows:

Central/Eastern Division	111
Western Division	263
Northern Division	39
Total	413

Of the total of 1424 calls attended to by the Authority throughout Fiji, 29% was attributed to rubbish, bush and cane fires. This is a significant proportion of the operations as bush, rubbish and cane fires take a long time to put out due to factors such as terrain, heavy smoke and toxicity of the fumes emanating from rubbish fires, and at a minimum of 3 hours per call, the total cost for the 413 fires amounts to almost \$289,000. This cost to the Authority is normally not recoverable.

**Motor Vehicle Incidents:** The Authority attended to a total of 40 calls to motor vehicle accidents where it conducted rescue of trapped persons and cleaned up the area including fuel and oils. No charges are currently being levied and at an estimate of \$700 per call, the Authority has incurred a cost of almost \$28,000 without recovery. The trend is that these incidents are becoming more frequent and a cost recovery factor may need to be examined.

**Special Services:** A total of 52 services were attended to during the year. Special Services are those call outs that are not fires, for example rescue from lifts or being on stand by at bomb threat situations.

**Electrical:** The Authority attended to a total of 28 calls caused by electrical short-circuits. The ensuing fires were small and were quickly contained by the use of fire extinguishers, as water cannot be applied to an electrical fire.

Division	2005	2004	2003	2002	2001	2000	1999	1998
Central/Eastern	8	11	4	5	9	13	26	21
Western	13	10	6	22	12	8	6	16
Northern	7	4	4	2	3	-	1	-
Total	28	25	14	29	24	21	33	37

**Ship:** These calls relate to attendances upon vessels where fire has been reported and is distinct from the Special Services that have been rendered to deal with gas and ammonia leaks. Only 2 ship fires were reported during the year and all were in the Central district.

Division	2005	2004	2003	2002	2001	2000	1999
Suva	2	2	3	3	1	2	1
Lautoka	-	-	-	-	-	-	-
Total	2	2	3	2	1	2	1

**Structural Property Fires:** These calls relate to attendances to commercial, industrial and residential properties, representing 17% of the total fire calls for the year. An analysis of these calls is as follows:

Causes of Structural Property Fires	2005
<i>Accidental</i>	<i>10</i>
<i>Arson</i>	<i>49</i>
<i>Candle/Prayer lamp</i>	<i>15</i>
<i>Carelessness</i>	<i>3</i>
<i>Child playing with matches/fire</i>	<i>9</i>
<i>Cooking</i>	<i>25</i>
<i>Electrical</i>	<i>54</i>
<i>Fire cracker</i>	<i>1</i>
<i>Gas</i>	<i>1</i>
<i>Kerosene</i>	<i>6</i>
<i>Mosquito Coil</i>	<i>8</i>
<i>Overheating</i>	<i>11</i>
<i>Sparks/Re-ignition</i>	<i>1</i>
<i>Uncontrolled burning</i>	<i>8</i>
<i>Unknown</i>	<i>40</i>
<i>Vent pipe blocked</i>	<i>1</i>
<b>Total</b>	<b>242</b>

**Accidental:** A total of 10 fires were found to have been started accidentally.

**Electrical:** 54 fires, representing 22% of structural property fires attended by the Authority for 2005, were caused by electrical short circuits. These are mainly caused by old and frayed wiring, rodent activity, overloading of electrical power points and overloading of circuits. Electrical contacts may also short circuit with sudden power surges.

**Arson:** 49 fires representing 20% of the total structural property fire calls. Except for the month of December, there have been cases of arson in every month averaging 4 incidents per month. All suspected arson cases are referred to the Police for further investigation and prosecution where necessary.

**Cooking:** Unattended cooking was the cause of 25 fires, representing 10% of property fires attended. This is a serious matter as there are reports of fires caused through this neglect which are outside the fire districts and have not been attended by the Authority. Unfortunately no statistics are available for fires in areas where the Authority does not operate.

**Negligence:** Negligence in the home contributed to the following fire causes:

Cause	Frequency
Mosquito coils	8
Kerosene-related	6
Candle/Prayer lamp left unattended	15
Carelessness	3
Cooking left unattended	25
Child playing with matches	9

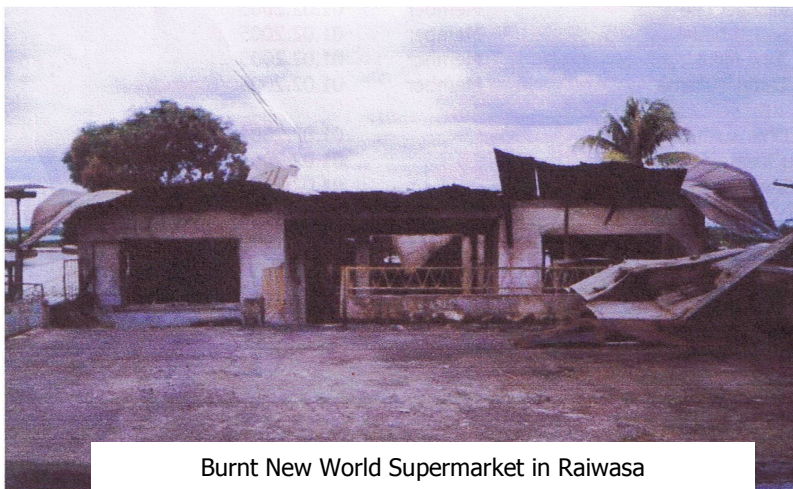
A total of 66 fires, representing 27% of property fire calls, were caused by some form of negligence in the home, of which 25 were caused by unattended cooking. All these fires were preventable and the Authority will continue its efforts to educate the community on the dangers of fires.



## Major Fires in 2005:

- **January:** Residential fires were prevalent particularly in the Central Eastern Division, sustaining 100 percent damage to the properties. Electrical short circuiting was a major cause of the January fires, followed closely by lantern/kerosene light-caused fires.
- **February:** CATD educational institute in Nadave, Tailevu sustained 100% damage resulting from the careless discarding of smoking material. Tigers Restaurant in Lautoka sustained 60% damage; cause of fire was accidental.

- **March:** Residential fires were again prevalent in the Central Eastern and Northern Divisions with damages sustained between 70-100%. Majority of these residential fires were suspected arson-caused.



Burnt New World Supermarket in Raiwasa

- **April:** Residential fires were yet again prevalent in the Central Eastern Division. Majority of these fires were arson-caused and damages sustained to the structures averaged 70-100%.
- **May:** Cousteau Resort in Savusavu sustained 50% damage; cause of fire was suspected arson. Residential fires dominated fire response activities in May in all three divisions with suspected arson-caused damages averaging between 90-100%.
- **June:** Majority of the property fires are those involving residential dwellings and most of these fires sustained between 60%-100% suspected arson-caused damages.
- **July:** Lami Rubbish Dump fire engaged an average of 12 NFA officers and 4 fire appliances for six days. Residential properties continued to be on the increase with damages sustained between 90-100%. These houses were well involved prior to the arrival of the brigade.

- **August:** On 13<sup>th</sup> August, a property fire in Tacirua claimed the life of a 64-year-old man believed to have been trapped while attempting to re-enter the burning house. Residential fires continued to dominate fire statistics for August in all three divisions, with damages sustained between 90-100%.



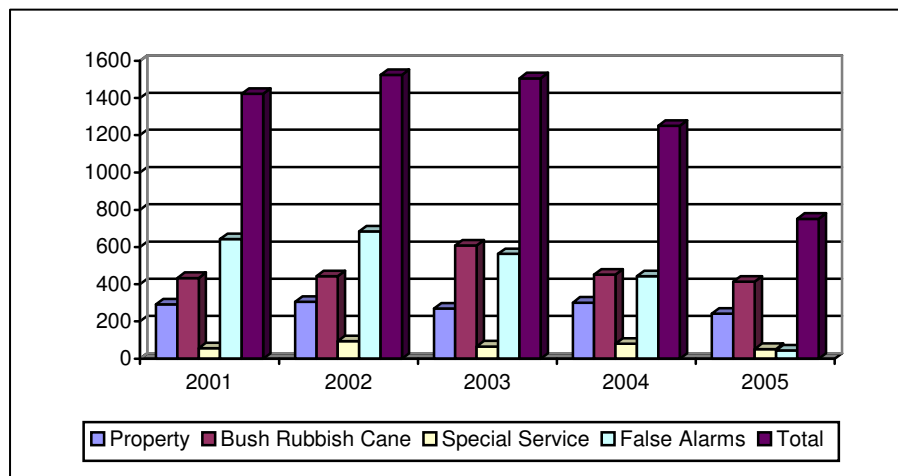
Burnt MH Supermarket in Suva

- **September:** NFA coordinated operations with the NDMO during flash floods in the Central Division at the end of September 2005. The flood claimed one victim who drowned. On another incident, four children were killed at a residential property fire involving a lean-to house in Tavua. This emergency was attended by the Vatukoula Gold Mine Fire Brigade and supported by our brigade at Tavua. The fire was caused by a lantern.

- **October:** Popular Furniture warehouse at Namoli, Lautoka was completely burnt down on 2<sup>nd</sup> October supposedly caused by an electrical fault. New World Supermarket in Shalimar St, Raiwasa sustained approx 70% fire damage and the suspected cause was a gas cooker which was not properly turned off.
- **November:** Rups Industry warehouse at Namoli, Lautoka was completely burnt down on 9<sup>th</sup> November.
- **December:** MH Supermarket at Rodwell Road, Suva was completely burnt down on 17<sup>th</sup> December.

## TREND ANALYSIS AND VARIATIONS 2001-2005:

Whilst Bush Rubbish and Cane fire incidents continued to dominate the total number of callouts, Property fires have remained somewhat static averaging 300 incidents per year. The most pleasing area has been the reduction in the number of false alarms arising from the private alarm connections to the Brigades which is mainly due to the new wireless alarm system that the Authority has commissioned and expanded during the year.



The above trend analysis highlights the shift in emphasis from a reactive fire service to a proactive emergency service through increased fire safety and community awareness activities throughout Fiji. This is in line with the direction of the Board to improve awareness of fires and fire safety within the community and to ensure that the response capabilities of the fire brigades were enhanced by ensuring that fire hydrants wherever they were installed were in good working order.

**Inspections** - 425 premises were inspected for fire safety; in addition, a further 104 inspections were made for the issue of Completion Certificates and 118 inspections were made for fire alarm circuit connections, making a total of 647 properties inspected compared to 548 in the previous year.

**Awareness** - A total of 270 community awareness activities were undertaken during the year compared to 723 in 2004. These comprised of Evacuation exercises upon request; Lectures and Demonstrations; specific awareness programs such as visits to community groups including provincial and rural groups, school visits, etc.

**Training** – There were 13 training programs conducted during the year.

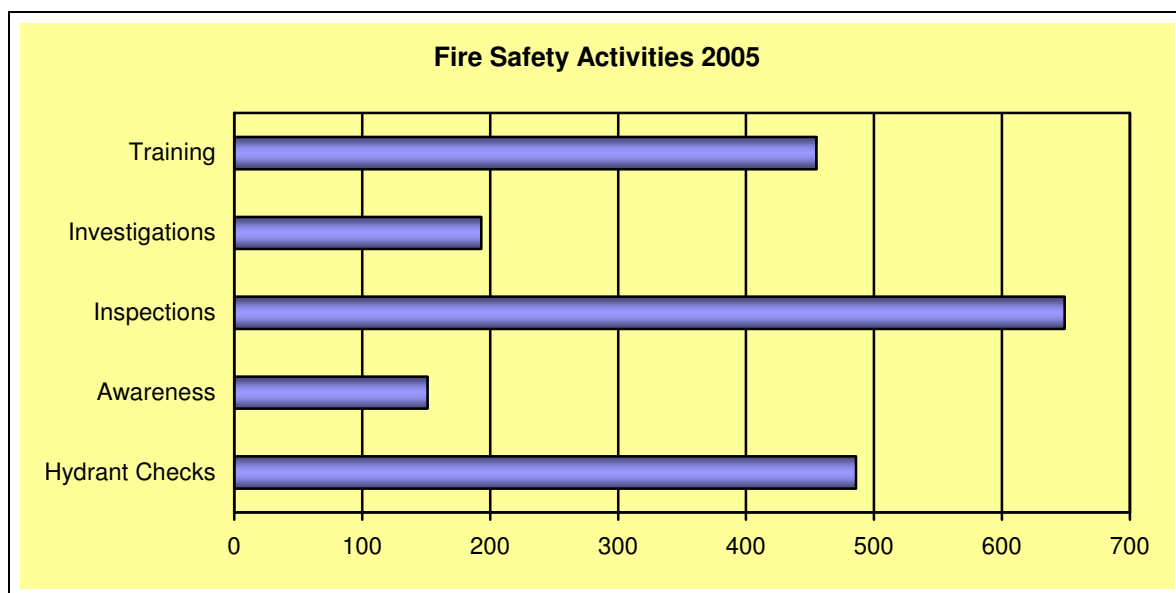
**Hydrants** - In line with the decision of the Board to ensure that the infrastructural resources for fire response activities are maintained at optimal levels, a concerted effort was made to ensure that third party structures such as fire hydrants were serviceable. A total of 428 fire hydrants were inspected and where necessary, its surrounding area cleaned and cleared. In all cases the flow of water and pressure were tested and recorded. All faulty or defective hydrants were reported to the Public Works Department for repair.

## FIRE SAFETY & TRAINING

### Activities

Recognizing the need for adequate training of its human resource to meet the evolving aspects of their profession, the Authority continued to train its staff to enhance their individual capabilities and competencies. In addition, the Authority continued to provide basic fire safety education to the Community.

During the year, the following activities were conducted:



### Overseas Training and Attachments

The following officers underwent overseas training during the year:

<b>Name</b>	<b>Training details</b>
Epeli Roko	Fire Fighting Techniques Course held in Japan from 4 July to 20 October 2005.
DFO Asaeli Malewa	INSARAG Workshop held in New Delhi on 12-13 September 2005.
SFM Nacanieli Seru & FM Jovesa L Tora	Fire Fighting and Rescue Course held in Japan from 3 October to 22 December 2005.

The following officers were on overseas work attachment during the year:

<b>Name</b>	<b>Organisation</b>
Peleki Leweniqila	ACT Fire Service in Australia on 9-10 April 2005.
Sanjeev Lal	CFA Headquarters in Australia on 24 November to 2 December 2005.

### Institute of Fire Engineers

At the end of 2005, 68 fire officers were members of the Institute of Fire Engineers. Of the 50 who sat for exams, 6 passed and the low pass rate was attributed to the lack of study materials, which the Authority has since rectified by supplying at least one set of materials for each fire station. In December, instructors from New Zealand held lectures in all divisions, which were attended by IFE members and prospective members.

## Staff Movements

**Promotions:** The following officers were promoted during the year:

<u>Name</u>	<u>Rank</u>	<u>Station</u>
David Fong Toy	Senior Fireman	Savusavu
Elijah Goundar	Senior Fireman	Nausori
Epinese Rigamoto	Senior Fireman	Suva
Filipe Tikoisuva	Senior Fireman	Valelevu
Ilaitia Raiqiso	Senior Fireman	Suva
Ilisoni Qica	Senior Fireman	Labasa
Inosi Navunicagi	Senior Fireman	Nausori
Jimmy Chow	Senior Fireman	Valelevu
Laisiasa Tui	Senior Fireman	Valelevu
Navitalai Naivedru	Senior Fireman	Valelevu
Robert Fox	Senior Fireman	Labasa
Ropate Pareti	Senior Fireman	Suva
Sefanaia Cola	Senior Fireman	Nadi
Taniela Mafi	Senior Fireman	Nausori
Tanoa Ledua	Senior Fireman	Lautoka
Abdul Khalim	Sub Officer	Nadi
Abraham Pickering	Sub Officer	Rakiraki
Kamlesh Kumar	Sub Officer	Ba
Roveen Kumar	Sub Officer	Lautoka
Shamsher Nabi	Sub Officer	Ba
Vinesh Kumar	Sub Officer	Labasa

The following appointments were made during the year:

<u>Name</u>	<u>Position</u>	<u>Station</u>
Bale Tuifagalele	Payroll Officer	Head Quarters
Fusi Vave	Acting Chief Executive Officer	Head Quarters
Gregory Allisey	Chief Fire Officer (Seconded from CFA Victoria)	Head Quarters
Simeli Tuivaga	Driver/Messenger	Head Quarters
Soela Naivolasisga	Acting Human Resource Officer	Head Quarters

**Transfers:** The following officers were transferred during the year.

<u>Name</u>	<u>Station</u>	<u>Date</u>
Amit Singh	Lautoka	21 October 2005
Eroni Saqayalo	Suva Control Room	18 March 2005
Luke Daunivalu	Suva	1 May 2005
Nemani Lomata	Suva	21 October 2005
Paula Radrodro	Nausori	1 June 2005

**Retirements:** The following officers retired during the year.

<u>Name</u>	<u>Date</u>	<u>Reasons</u>
Alipate Tagidugu	12 August 2005	Medical grounds
Wiliame Ramere	23 December 2005	Attained retirement age.
William Osborne	April 2005	Medical grounds



## Resignations & Terminations:

<u>Name</u>	<u>Date</u>
Aftar Khan	26 July 2005 (Resigned)
Isimeli Lagilagi	5 December 2005 (Resigned)
Manoj Lal	1 March 2005 (Resigned)
Mohammed Rafiq	20 April 2005 (Terminated)
Ruci Yavu	11 April 2005 (Resigned)
Solomone Tawake	6 September 2005 (Completion of Contract)
Suliano Mua	2 January 2005 (Resigned)
Temo Bola	9 June 2005 (Terminated)
Tomasi Ravitikula	15 July 2005 (Resigned)

## Volunteer Brigades

Fire officers at Sub-Officer Level have been stationed at all volunteer fire stations except Seaqqa. The NFA has a total of 48 Volunteer fire officers who attend regular drills and training and are paid for the drill hours and any hours attending to any emergency response. All these volunteer firemen are insured against Personal Accident up to the limits prescribed under the Workmen's Compensation Act.

## CFA Assistance

For the period from 6-17 June 2005, Mr Alan Powell, a Communications specialist from the Country Fire Authority in Victoria, Australia visited Fiji to review the existing communications system and to make appropriate recommendations such as the establishment of a national communications system for Fiji's fire services. The scope of his work involved linking of the radio telephone networks, introduction of a pager system for the volunteer fire services, centralization of the 911 emergency telephone contact, upgrading the computer systems and advising on long term development for the automatic wireless alarm system.

## Land and Buildings

The Authority pursued the acquisition of land for new fire stations and for replacement where the Authority has continued to operate from municipal premises. The Authority completed the tender and other processes and contracted the construction of the fire station on land at Levuka, Ovalau. The project is expected to cost around \$400,000 and is due to be completed early in the New Year.



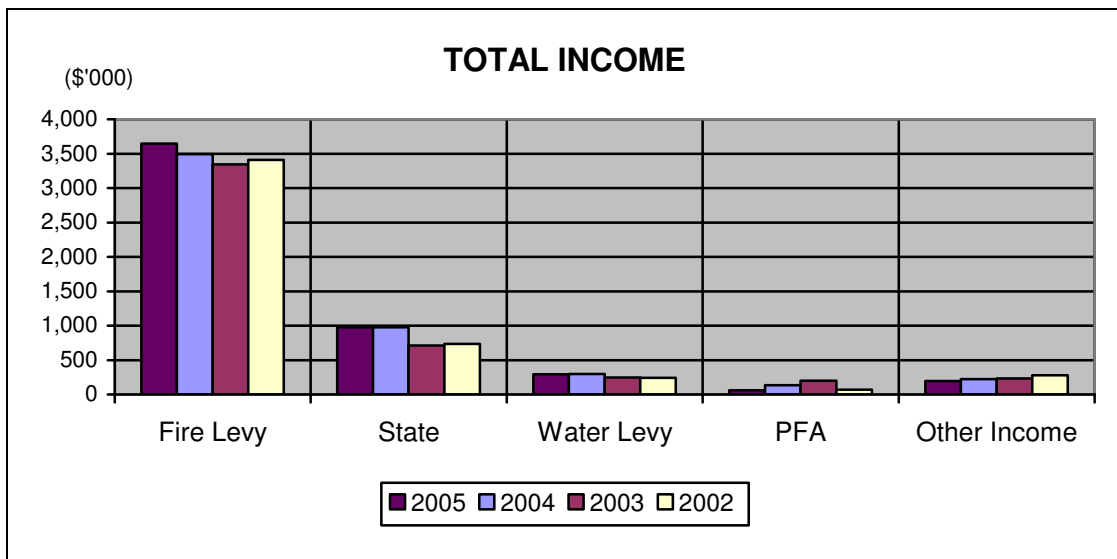
**Levuka Fire Station under construction**

## FINANCE

Total income for 2005 was \$5,349,388, an improvement of \$221,636 over the previous year. The increase was attributed to improved collections by the insurance companies on the fire insurance levies, the increased activities in the fire safety and training departments and an improvement in the collection of fees for these services.

Fire levy contributions improved by \$149,802 to \$3,645,072 compared to the previous year. Aggressive collection efforts by the insurance agents contributed to this improvement.

The water levy income was \$292,462, a slight decline of \$3,789 from the previous year. The arrears in water rates payable to the State including the water meter levy remains at a constant high level in excess of \$10 million and this has affected the Authority's income from this source.



## SOURCES OF INCOME

The Act provides that the Authority raise revenue through the following:

**Insurance Levy:** A levy of 0.06% is chargeable on the sum insured for all insurance policies on the following classes of insurance:

- Commercial and Industrial fire policies;
- Domestic fire policies including House-owners & Householders
- Contractors All Risks Policies.

**Water Meter Levy:** The Authority is empowered to impose a levy on water meters within any approved fire district under s.30 of the Act. The rate of levy at \$0.50 per meter per month is collected by the Water Rates office as part of their bill for water consumed. This is remitted on the basis of collections and the remittances to the Authority vary from month to month.

A fee of 0.025% is deducted at source by Department of Water & Sewerage as collection fees.

The budget includes a provision for refund of these charges allowed under the Act provided the owner of the meter is able to furnish evidence of payment of the levy on insurance policies.

**Government Contribution:** The State is required to pay a levy under Section 31 of the NFS Act. The section provides for the payment of at least 25% of the approved budget of the Authority. The State maintained its provision of \$977,778 for the year.

**Other Sources:** The Authority generates income from other sources through its operations. These include fire safety inspections, rental and attendance fees on Private Fire Alarms, training and other special services. The income for 2005 from these sources was around \$300,000.

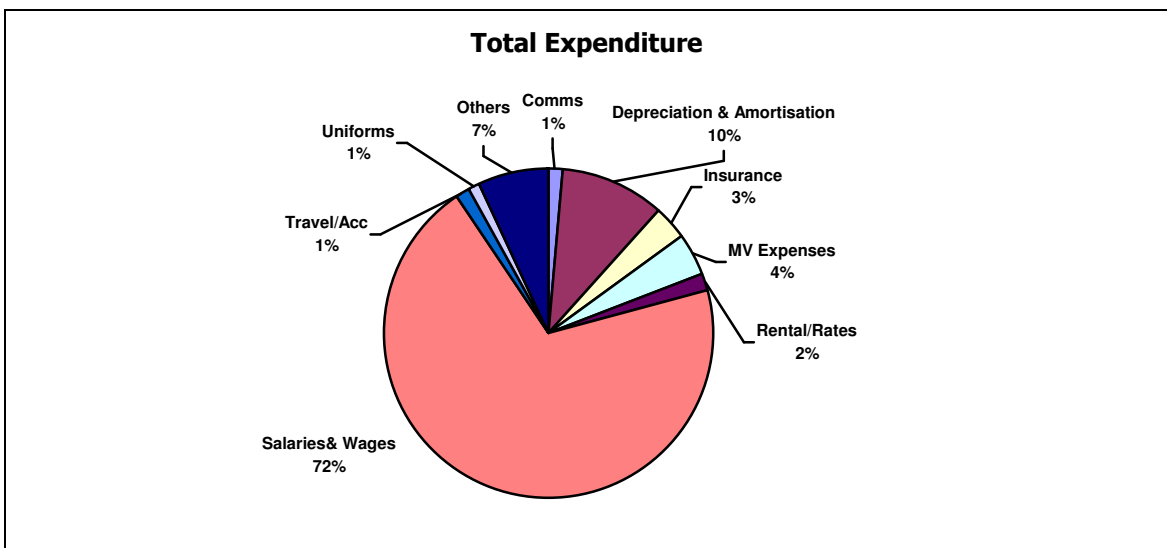
## EXPENSES

The salaries and wages bill of \$3,403,794 continued to be a major expense item, representing 64% of the total income of the Authority.

Final settlement of a workmen's compensation claim for the death of a firefighter in Labasa was paid out during the year. The amount paid was \$40,000.

The Authority commenced construction works for the Levuka fire station with the reserve provision of \$400,000. Other capital expenditure for the purchase of firefighting equipment and gear, fire uniforms, etc was committed during the year for delivery and payment in 2006.

The total operating and administration expense for 2005 of \$4,877,630 was distributed as follows:





**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2005**

NATIONAL FIRE AUTHORITY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005

CONTENTS	PAGE
Table of contents	1
Board members' report	2 - 4
Independent audit report	5
Income statement	6
Statement of changes in funds	7
Balance sheet	8
Cash flow statement	9
Notes to the financial statements	10 - 18
Additional information - unaudited	19 - 20

## BOARD MEMBERS' REPORT

The board members present their report together with the financial statements of National Fire Authority ("the Authority") for the year ended 31 December 2005 and the auditors' report thereon.

## Board Members

The board members of the Authority during the year were:

Member	Appointed	Term Expired/ Retired
Ms Fusi Vave	1 February 2005	-
Mr Waqa Ledua	1 February 2005	-
Mr Cama Tuiloma	1 February 2005	-
Mr Maan Singh	1 February 2005	-
Mr Michael Lee	1 February 2005	-
Mr Satish Badal	1 February 2005	-
Mr Jone Mika	1 February 2005	-
Mr Dhansukh Lal Bhika	1 February 2004	31 January 2005
Ratu Josateki Nawalowalo	1 February 2004	31 January 2005
Ms Sangeeta Niranjana	1 February 2004	31 January 2005

## State of Affairs

To the best of their knowledge and information, the board members are of the view that the attached balance sheet gives a true and fair view of the state of affairs of the Authority as at 31 December 2005 and that the income statement, statement of changes in funds and cash flow statement give a true and fair view of the result and cash flows of the Authority for the year then ended.

## Principal Activities

The principal activities of the Authority during the course of the financial year were to coordinate the units of fire service for the purpose of fire protection and other emergencies and establish courses of training to members of the fire service.

There were no significant changes in the nature of these activities during the financial year.

## Operating Results

The net surplus for the year ended 31 December 2005 was \$471,758.

## Dividends

No dividend was declared during the year and the board members recommend that no amounts be paid by way of dividends.

## Reserves

The board members recommend that no amount be transferred to or from reserves.

## BOARD MEMBERS' REPORT [CONT'D]

## Bad and Doubtful Debts

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

As at the date of this report, the members are not aware of any circumstances, which would render the amount written off for bad debts, or the provision for doubtful debts in the Authority's financial statements, inadequate to any substantial extent.

## Current Assets

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

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

## Unusual Transactions

In the opinion of the members, the results of the operations of the Authority during the financial 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 members, to affect substantially the results of the operations of the Authority in the current financial year.

## Events Subsequent to Balance Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Authority, the results of those operations, or the state of affairs of the Authority in future financial years.

## Other Circumstances

As at the date of this report:

- (i) no charge on the assets of the Authority has been given since the end of the financial year to secure the liabilities of any other person;
- (ii) no contingent liabilities have arisen since the end of the financial year for which the Authority could become liable; and
- (iii) no contingent liabilities or other liabilities of the Authority has become or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the members, will or may substantially affect the ability of the Authority to meet its obligations as and when they fall due.

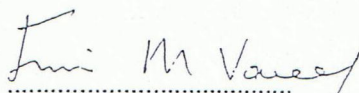
BOARD MEMBERS' REPORT [CONT'D]

Other Circumstances (Cont'd)

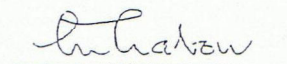
As at the date of this report, the members are not aware of any circumstances that have arisen, not otherwise dealt with in this report or the Authority's financial statements, which would make adherence to the existing method of valuation of assets or liabilities of the Authority misleading or inappropriate.

For and on behalf of the board and in accordance with a resolution of the members.

Dated this 2nd day of May, 2006.

  
.....  
Executive Chairperson

  
.....  
Deputy Chairman

  
.....  
Acting Secretary





## OFFICE OF THE AUDITOR GENERAL



8<sup>th</sup> Floor, Ratu Sukuna House,  
MacArthur Street,  
P. O. Box 2214,  
Government Buildings,  
Suva, Fiji Islands.

ACCOUNTABILITY IN THE PUBLIC SECTOR THROUGH QUALITY AUDIT SERVICES

Telephone: (679) 330 9032  
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Website: <http://www.oag.gov.fj>

File: 1260/1

### NATIONAL FIRE AUTHORITY ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005

### INDEPENDENT AUDIT REPORT

---

#### Scope

I have audited the financial statements of the National Fire Authority in accordance with the provisions of Section 37 of the National Fire Service Act and Section 13 of the Audit Act. The Authority is responsible for the preparation and presentation of the financial statements and the information they contain. My responsibility is to express an opinion on these financial statements based on my audit.

My audit has been conducted in accordance with Fiji Standards on Auditing to provide reasonable assurance as to whether the financial statements are free of material misstatement. Procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Fiji Accounting Standards and statutory requirements so as to present a view which is consistent with my understanding of the Authority's financial position, the results of its operations and its cash flows for the year then ended.

#### Audit opinion

In my opinion, the accompanying financial statements, present fairly the financial position of the Authority as at 31 December 2005 and the result of its operations and cash flows for the year then ended.

Eroni Vatuloka  
**AUDITOR GENERAL**  
Suva, Fiji



3<sup>rd</sup> May 2006

NATIONAL FIRE AUTHORITY  
INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2005

Page 6

	<u>Note</u>	<u>2005</u>	<u>2004</u>
Income	2	\$ 5,349,388	5,127,752
Less: Operating and administration expenses		<u>(4,877,630)</u>	<u>(4,616,292)</u>
Net surplus for the year		<u>\$ 471,758</u>	<u>511,460</u>

The accompanying notes form an integral part of this income statement.

NATIONAL FIRE AUTHORITY  
 STATEMENT OF CHANGES IN FUNDS  
 FOR THE YEAR ENDED 31 DECEMBER 2005

	Asset Revaluation Reserve	Accumulated Surplus	Total
Balance as at 31 December 2003	\$ 1,263,131	\$ 2,586,752	\$ 3,849,883
Net surplus for the year	-	511,460	511,460
Balance as at 31 December 2004	1,263,131	3,098,212	4,361,343
Net surplus for the year	-	471,758	471,758
Balance as at 31 December 2005	<u>1,263,131</u>	<u>3,569,970</u>	<u>4,833,101</u>

The accompanying notes form an integral part of this statement of changes in funds.

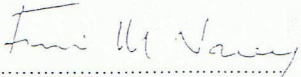
NATIONAL FIRE AUTHORITY  
BALANCE SHEET  
AS AT 31 DECEMBER 2005

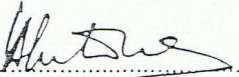
Page 8

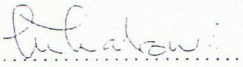
	Notes	2005	2004
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		\$ 239,143	274,287
Trade and other receivables	3	526,169	540,967
Financial assets - Short Term	4	2,301,970	2,006,913
Total current assets		<u>3,067,282</u>	<u>2,822,167</u>
<b>NON-CURRENT ASSETS</b>			
Financial assets - Long Term	4	98,954	-
Property, plant and equipment	5	4,053,513	4,132,205
Total non-current assets		<u>4,152,467</u>	<u>4,132,205</u>
<b>TOTAL ASSETS</b>		<u>7,219,749</u>	<u>6,954,372</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	6	1,482,108	1,363,668
Provisions	7	41,339	181,492
Total current liabilities		<u>1,523,447</u>	<u>1,545,160</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	7	37,848	46,543
Deferred revenue	8	825,350	1,001,326
Total non-current liabilities		<u>863,198</u>	<u>1,047,869</u>
<b>TOTAL LIABILITIES</b>		<u>2,386,645</u>	<u>2,593,029</u>
<b>NET ASSETS</b>		<u>4,833,104</u>	<u>4,361,343</u>
<b>ACCUMULATED FUNDS</b>			
Asset revaluation reserve		1,263,131	1,263,131
Accumulated surplus		3,569,973	3,098,212
<b>TOTAL ACCUMULATED FUNDS</b>		<u>\$ 4,833,104</u>	<u>4,361,343</u>

The accompanying notes form an integral part of this balance sheet.

For and on behalf of the board and in accordance with a resolution of the members.

  
.....  
Executive Chairperson

  
.....  
Deputy Chairman

  
.....  
Acting Secretary

NATIONAL FIRE AUTHORITY  
 CASH FLOW STATEMENT  
 FOR THE YEAR ENDED 31 DECEMBER 2005

Page 9

	2005	2004
	Inflows/ (Outflows)	Inflows/ (Outflows)
Cash flows from operating activities		
Receipts from customers	\$ 4,126,349	4,031,628
Payments to suppliers and employees	<u>(4,353,275)</u>	<u>(4,158,211)</u>
Cash used in operations	(226,926)	(126,583)
Government grant received	977,778	977,778
Interest received	<u>34,520</u>	<u>19,054</u>
Net cash provided by operating activities (Note 9 (a))	<u>785,372</u>	<u>870,249</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(426,505)	(103,001)
Payments for investments	<u>(394,011)</u>	<u>(1,806,990)</u>
Net cash used in investing activities	<u>(820,516)</u>	<u>(1,909,991)</u>
Net increase/ (decrease) in cash and cash equivalents	(35,144)	(1,039,742)
Cash and cash equivalents at the beginning of the year	<u>274,287</u>	<u>1,314,029</u>
Cash and cash equivalents at the end of the year (Note 9 (b))	<u>\$ 239,143</u>	<u>274,287</u>

The accompanying notes form an integral part of this cash flow statement.

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been drawn up in accordance with Fiji Accounting Standards.

The principal accounting policies adopted by the Authority are stated to assist in a general understanding of these financial statements. The accounting policies adopted are consistent with those of the previous year except as stated otherwise.

All amounts are stated in Fijian currency.

a) Basis of Accounting

The financial statements have been prepared in accordance with the historical cost convention using the accounting policies described below and except where stated do not take into account current valuations of non-current assets.

b) Trade Receivables

A provision is made in respect of debts considered doubtful based on a review of outstanding amounts at year-end. Bad debts are written off during the year in which they are identified.

c) Property, Plant and Equipment

Property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives using the following rates:

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

Property, plant and equipment that is being constructed or developed for the future use is classified as work in progress and stated at cost.

Gains or losses on disposal of property, plant and equipment are taken into account in determining the results for the year.

d) Trade and Other Payables

Trade and other payables are stated at cost.

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

e) Provisions

A provision is recognised in the balance sheet when the Authority has a legal or constructive obligation as a result of past event, and it is probable that an outflow of economic benefits will be required.

A provision for repairs and maintenance is created based on an assessment of the need for repairs and maintenance on the Authority's property, plant and equipment.

f) Employee Entitlements

Annual leave for salary and wages staff is calculated at balance date based on the current rate of remuneration.

Long service leave is calculated and accrued to employees who have completed at least 12 years of continuous service.

g) Income Tax

The Authority is exempt from income tax under the provisions of Section 17(24) of the Income Tax Act.

h) Revenue

Revenue represents income earned from fees charged for fire services, insurance fire levy, water levy and Government grants and is recognised on accrual basis.

Amortisation of deferred revenue

The benefits arising from the assets acquired by the Authority from Municipal Councils and those received from the Fiji Government and other organisations are credited to income statement at the rate those assets are depreciated.

Fire levy contributions

Insurance companies in Fiji are required under the National Fire Service (Amendment) Act 1997 to remit to the Authority 0.06% of the total of all sums insured during the year.

Government grant

Government grants are paid to the Authority in quarterly instalments in accordance with the National Fire Service (Amendment) Act 1997.

Water levy contributions

All owners or occupiers of properties are charged \$0.50 per water meter per month by the Public Works Department who, then remit the same to the Authority as required under the National Fire Service (Amendment) Act 1997.

NATIONAL FIRE AUTHORITY  
 NOTES TO THE FINANCIAL STATEMENTS [CONT'D]  
 FOR THE YEAR ENDED 31 DECEMBER 2005

Page 12

NOTE 2. INCOME	2005	2004
Amortisation of deferred income	\$ 175,975	175,975
Fire levy contributions	3,645,072	3,495,270
Government grants	977,778	977,778
Private fire alarm rental, attendance and special services	60,934	136,060
Water levy contributions	292,462	296,251
Other income	197,167	46,418
	5,349,388	5,127,752

NOTE 3. TRADE AND OTHER RECEIVABLES

Trade accounts receivable	455,961	513,354
Less: provision for doubtful debts	(17,141)	(12,069)
	438,820	501,285
Interest receivable	7,953	4,573
Staff advances	24,218	3,560
Deposits	23,261	1,160
Prepayments	31,917	30,389
	526,169	540,967

NOTE 4. FINANCIAL ASSETS

Short Term		
Short term deposits with Merchant Finance	860,000	-
Reserve Bank of Fiji notes	596,653	1,264,757
Fiji Government Treasury Bills	845,317	742,156
	2,301,970	2,006,913
Total Short Term financial assets	\$ 2,301,970	2,006,913
Long Term		
Long Term Bond	98,954	-
Total Long Term financial assets	\$ 98,954	-



NOTES TO THE FINANCIAL STATEMENTS [CONT'D]  
FOR THE YEAR ENDED 31 DECEMBER 2005

## NOTE 5. PROPERTY, PLANT AND EQUIPMENT

	2005	2004
Land and buildings - at cost	\$ 1,505,493	1,501,379
Land and buildings - at valuation	765,839	765,839
Less: accumulated depreciation/ amortisation	<u>(572,160)</u>	<u>(370,285)</u>
	2,047,190	1,896,933
Fire engines - at cost	3,366,699	3,366,699
Less: accumulated depreciation	<u>(1,893,986)</u>	<u>(1,751,683)</u>
	1,472,713	1,615,016
Motor vehicles - at cost	317,498	267,655
Less: accumulated depreciation	<u>(167,845)</u>	<u>(187,969)</u>
	149,654	79,686
Radio equipment - at cost	337,839	343,487
Less: accumulated depreciation	<u>(250,810)</u>	<u>(227,990)</u>
	127,028	115,497
Fire fighting equipment - at cost	636,634	555,620
Less: accumulated depreciation	<u>(307,140)</u>	<u>(256,660)</u>
	329,494	298,960
Office equipment - at cost	54,066	52,639
Less: accumulated depreciation	<u>(33,296)</u>	<u>(25,928)</u>
	20,770	26,711
Furniture and fittings - at cost	227,378	218,212
Less: accumulated depreciation	<u>(164,386)</u>	<u>(141,270)</u>
	62,992	76,942
Computer equipment - at cost	64,929	61,265
Less: accumulated depreciation	<u>(47,248)</u>	<u>(38,805)</u>
	17,681	22,460
Work in progress - Levuka Fire Station	174,009	-
Total property, plant and equipment, net	<u>\$ 4,053,512</u>	<u>4,132,205</u>

NATIONAL FIRE AUTHORITY  
 NOTES TO THE FINANCIAL STATEMENTS [CONT'D]  
 FOR THE YEAR ENDED 31 DECEMBER 2005

NOTE 5. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Movements in Carrying Amounts

Movements in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year are as follows:

	Land and Buildings	Fire Engines	Motor Vehicles	Radio Equipment	Fire Fighting Equipment	Office Equipment	Furniture & Fittings	Computer Equipment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	1,896,933	1,615,016	79,686	115,497	298,960	26,711	76,942	22,460	4,132,205
Additions	178,122		118,707	34,937	81,014	1,427	9,166	3,664	427,037
Disposals of Assets:			(68,864)	(584)					(69,448)
Disposals of Acc. Depn.			68,864	53					68,917
Depreciation/ amortisation	201,875	142,303	48,739	22,875	50,480	7,368	23,117	8,441	505,198
Closing Balance:	1,873,180	1,472,713	149,653	127,028	329,494	20,769	62,991	17,682	4,053,513

The Authority's land and buildings were independently valued by Serupepeli Navuta (BA (CMD), M Bus (Property)), Registered Valuer of Rolle Hillier Parker on 11 December 2002.

NOTE 6. TRADE AND OTHER PAYABLES	2005	2004
Trade accounts payable and accrued liabilities	\$ 330,950	237,367
VAT payable	1,151,158	1,126,301
Total trade and other payables	1,482,108	1,363,668

VAT payable mostly comprises of VAT on fire levy contributions covering the period 1999 to March 2003. This outstanding VAT liability relates to the fire levy contributions received from the insurance companies in prior years which were not included in the VAT returns for the respective periods. The Authority has filed amended VAT returns to FIRCA, while on the same note a letter has been written to the Minister for Finance to have the VAT arrears written off.

NOTE 7. PROVISIONS

Current

Employee entitlements	39,051	34,860
Repairs and maintenance	2,288	20,632
Other	-	126,000
Total current provisions	41,339	181,492

Non-current

Employee entitlements	37,848	46,543
Total non-current provisions	37,848	46,543

NOTE 8. DEFERRED REVENUE

Assets acquired from municipal councils	533,392	533,392
Assets received in aid from Japanese Government	279,026	279,026
Assets received in aid from Fiji Government	604,000	604,000
Grant received from Fiji Government	900,000	900,000
	2,316,418	2,316,418
Less: provision for amortisation	(1,491,068)	(1,315,092)
Total deferred revenue, net	\$ 825,350	1,001,326

NOTE 9. NOTES TO THE CASH FLOW STATEMENT

a) Reconciliation of Net Cash provided by Operating Activities to Net Surplus		2005	2004
		<u>2005</u>	<u>2004</u>
Net surplus	\$	471,758	511,460
Adjustments for:			
Amortisation of deferred revenue		(175,975)	(175,975)
Depreciation and amortisation		505,198	497,293
Provision for doubtful debts/(recovered)		5,072	(229)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		57,393	(46,275)
(Increase)/decrease in deposits and prepayments		(23,629)	(17,853)
(Increase)/decrease in other receivables		(24,038)	5,907
Increase/(decrease) in trade and other payables		118,440	191,032
Increase/(decrease) in provision for employee entitlements		(4,504)	(45,780)
Increase/(decrease) in other provisions		(144,344)	-
Net cash provided by operating activities		<u>785,371</u>	<u>572,252</u>

b) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and balance with banks, and investments in money market instruments. Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts:

Cash on hand and with banks	239,143	274,287
Short-term deposits	-	-
Total cash and cash equivalents	<u>239,143</u>	<u>274,287</u>

NOTE 10. SURPLUS FROM OPERATIONS

Surplus from operations has been determined after charging the following expenses:

Auditors' remuneration for:			
- Audit fees		10,200	10,200
Bad debts written off		-	-
Depreciation and amortisation		505,198	497,293
Premises rental and rates		75,191	66,494
Provision for:			
- Doubtful debts		5,154	1,811
- Employee entitlements		(4,504)	(7,631)
Salaries and wages	\$	<u>3,403,794</u>	<u>3,307,804</u>

NATIONAL FIRE AUTHORITY  
 NOTES TO THE FINANCIAL STATEMENTS [CONT'D]  
 FOR THE YEAR ENDED 31 DECEMBER 2005

Page 17

NOTE 11. COMMITMENTS

	<u>2005</u>	<u>2004</u>
Capital expenditure		
- Approved by the board and committed	\$ 212,500	210,000
- Approved by the board and not committed	1,880,000	2,255,000
	<u>2,092,500</u>	<u>2,465,000</u>

Operating lease commitments payable is as follows:

Not later than one year	2,453	2,453
Later than one year but not later than two years	2,453	2,453
Later than two years but not later than five years	1,942	1,942
	<u>\$ 6,848</u>	<u>6,848</u>

The Authority is committed to minimum annual land lease rentals of \$2,160 on various leases.

NOTE 12. CONTINGENT LIABILITIES

Contingent liabilities as at 31 December 2005 exists in relation to the following:

- a) The Authority has outstanding VAT payable covering the period 1999 to March 2003. No provision has been made for potential penalties, if any, that may be charged by Fiji Islands Revenue & Customs Authority in future. Refer Note 6.

NOTE 13. SEGMENT INFORMATION

- (a) Business segment

The Authority operates predominantly in providing fire protection and other emergency services.

- (b) Geographical segment

The Authority operates in Fiji and is therefore one geographical area for reporting purposes.

NOTE 14. PRINCIPAL ACTIVITIES

The principal activities of the Authority during the course of the financial year were to coordinate the units of fire service for the purpose of fire protection and other emergencies and establish courses of training to members of the fire service.

NOTE 15. AUTHORITY DETAILS

Authority Incorporation

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

Registered Office

The registered office of the Authority is located at:

Argo Street  
Walu Bay  
PO Box 207  
SUVA

Principal Place of Business

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

Number of Employees

As at balance date, total of 201 employees were employed by the Authority.

NOTE 16. COMPARATIVES

Where necessary, comparative figures have been re-grouped to conform with changes in presentation in the current year.

**NATIONAL FIRE AUTHORITY  
DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2006**

Disclaimer on Additional Financial Information

The following additional information, being the detailed income statement has been compiled by the management of National Fire Authority and does not form part of the statutory financial statements.

NATIONAL FIRE AUTHORITY  
 ADDITIONAL INFORMATION - UNAUDITED  
 DETAILED INCOME STATEMENT  
 FOR THE YEAR ENDED 31 DECEMBER 2005

	2005	2004
Income		
Amortisation of deferred revenue	\$ 175,975	175,975
Bad debts recovered	725	2,040
Fire levy contributions	3,645,072	3,495,270
FNTC grant	1,470	3,265
Government grants	977,778	977,778
Miscellaneous	171,035	37,013
Private fire alarm rental, attendance and special services	60,934	136,060
Gain on Sale of Fixed Assets	8,907	
Rental Income	7,500	0
Training	7,530	4,100
Water levy contributions	292,462	296,251
Total income	<u>5,349,388</u>	<u>5,127,752</u>
Less: Operating and Administration Expenses		
Audit fees	10,200	10,200
Advertising	4,563	6,288
Board expenses	29,132	14,839
Communication	69,632	72,107
Depreciation and amortisation	505,198	497,293
Electricity	30,066	27,346
Fire fighting expenses	11,448	10,407
Fire station expenses	45,993	29,319
Insurance	160,129	156,717
Meeting expenses	1,132	767
Motor vehicle - fuel and repair	202,301	179,542
Office expenses	5,154	4,428
Postage and freight	6,510	7,298
Premises rental and rates	75,191	66,494
Printing and stationery	23,734	19,641
Professional fees	64,718	24,455
Provision for doubtful debts	5,797	1,811
Repair, service computer/equipment	5,834	9,452
Repairs and maintenance	16,392	2,170
Staff amenities	4,368	980
Salaries and wages	3,403,794	3,307,804
Subscriptions & Donations	\$ 5,873	4,187



NATIONAL FIRE AUTHORITY  
 ADDITIONAL INFORMATION - UNAUDITED  
 DETAILED INCOME STATEMENT [CONT'D]  
 FOR THE YEAR ENDED 31 DECEMBER 2005

	2005	2004
Staff training	43,147	30,824
Travel and accommodation	65,198	52,011
Uniform	57,161	54,236
Volunteer brigade	18,081	19,793
Water	6,841	5,883
Loss on Disposal	43	0
	<hr/>	<hr/>
Total operating and administration expenses	4,877,630	4,616,292
	<hr/>	<hr/>
Net surplus for the year	\$ 471,758	511,460