

NATIONAL FIRE AUTHORITY

ANNUAL REPORT 2006

PARLIAMENTARY PAPER NO: OF 2008



NATIONAL FIRE AUTHORITY
Annual Report for the Year 2006

NATIONAL FIRE AUTHORITY HEAD QUARTERS

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CENTRAL/EASTERN DIVISION

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Valelevu Fire Station, 10 Yaka Pl., Valelevu
Ph: 3391 333 / 3391 334

Nausori Fire Station, Wainibokasi Road, Nausori
Ph: 3400 775

Navua Fire Station, Tokotoko Road, Navua
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Levuka Fire Station, Beach Road, Levuka, Ovalau
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WESTERN DIVISION

Sigatoka Fire Station, Lawaqa Road, Sigatoka
Ph: 6500 516

Nadi Fire Station, Market Road, Nadi
Ph: 6700 475 Fax: 6705 090

Lautoka Fire Station, Tavewa Avenue, Lautoka Ph:
6660 211 Fax: 6669 113

Ba Fire Station, Clopcott Street, Ba
Ph: 6674 318 Fax: 6671 900

Tavua Fire Station, Nasivi Street, Tavua
Ph: 6681 215

Rakiraki Fire Station, Main Street, Rakiraki
Ph: 9292 722

NORTHERN DIVISION

Labasa Fire Station, Hospital Road, Nayaca Sub-Division, Labasa
Ph: 8811 333 Fax: 8811 334

Seaqaqa Fire Station, Seaqaqa
Ph: 8811 333

Savusavu Fire Station, Main Street, Savusavu
Ph: 8850 722

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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 Volunteer Fire Services.



NATIONAL FIRE AUTHORITY

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OUR REF NO.:

YOUR REF NO.:

Mr Jone Navakamocea
Minister for Local Government, Urban Development & Public Utilities
PO Box 2131
Government Buildings
Suva

Dear Minister

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2006

In accordance with the National Fire Service Act 1994, I present the Annual Report of the National Fire Authority (NFA) of Fiji for the financial year ended 31 December 2006.

NFA has a critical role to play in achieving one of Government's key priorities: **Fire safe communities in Fiji**. NFA put into motion its three year Corporate Plan 2006-2008 and embarked on strengthening its base service delivery capability in order to meet immediate demands. As we addressed immediate challenges, our capacity to identify, analyze and position against future challenges and opportunities progressively improved.

The impact of cumulative historic shortcomings was challenging for NFA during the year and focus on enhancing base service capability, good corporate governance and community safety awareness have highlighted NFA's contribution towards fire emergency preparedness and response in 2006.

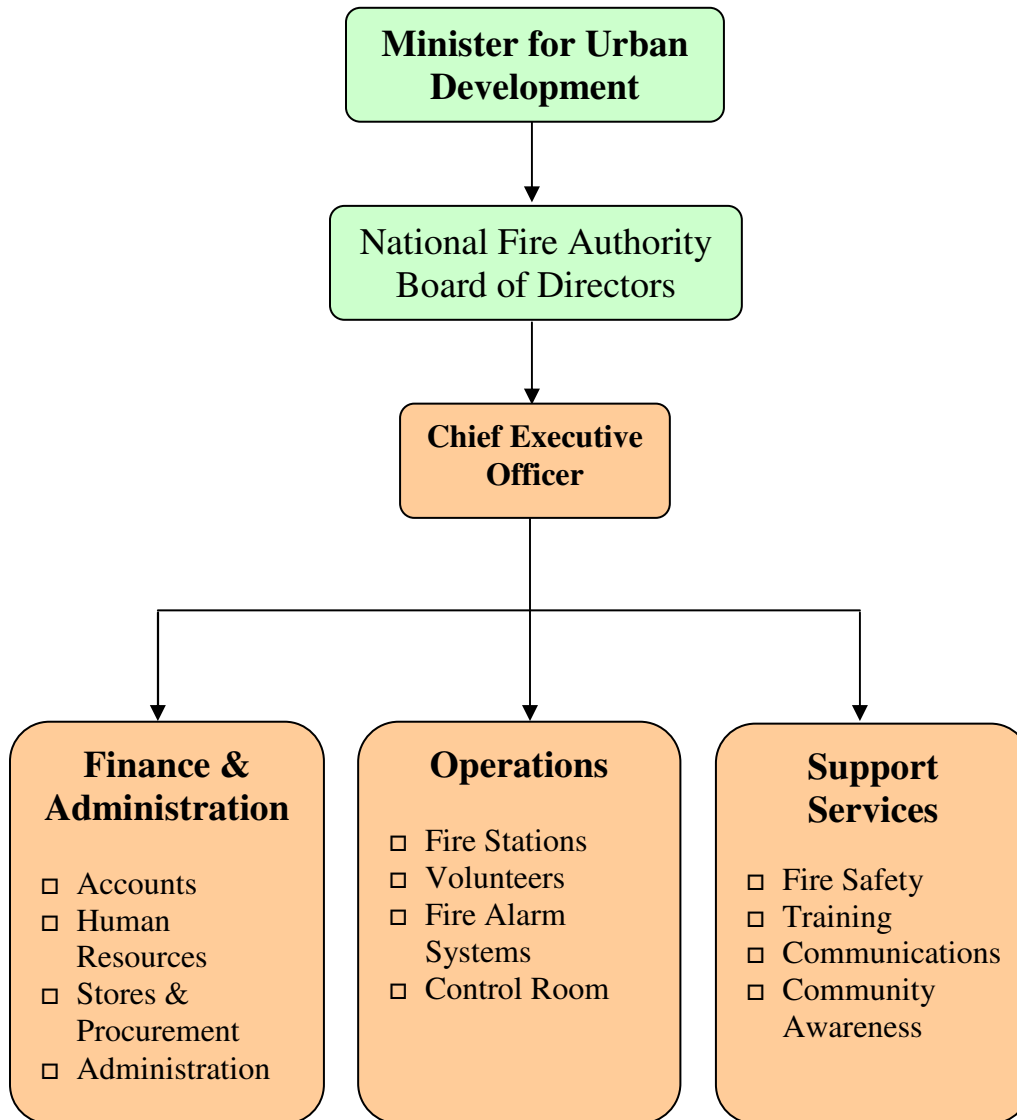
The journey will require time and concerted effort and at the same time NFA must continue to meet its basic service obligations. To successfully progress this journey, NFA will need to achieve substantial progress the key result areas identified in its Corporate Plan 2006-2008.

I thank your Ministry for their continued guidance and assistance and I acknowledge the assistance of the Japanese Embassy, SOPAC and the Country Fire Authority of Victoria, Australia. I wish to also record my gratitude towards the members of the National Fire Authority Board for their unfailing support during the year as well as the management team and all staff and volunteers.

A handwritten signature in blue ink that reads 'Fusi M. Vave'.

Fusi M. Vave
Chairperson
National Fire Authority

National Fire Authority ORGANIZATIONAL STRUCTURE





CHIEF EXECUTIVE OFFICER'S REPORT

BACKGROUND

The National Fire Authority was established by the State and commenced operation on 1st February 1995. On that day, the Authority took over the fire services which were 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 the National Fire Service Act, the Authority's responsibilities include:

- ❑ The corporate governance of the Authority including the establishment of Sub-Committees.
- ❑ General overseeing of the administration and operations of the Authority.
- ❑ Establishing strategies and objectives.
- ❑ Approvals.
- ❑ Monitoring the performance of Management.
- ❑ Ensuring effective and efficient communication with all stakeholders.
- ❑ Appointment of officers of the Authority except for the CEO who is appointed by the Minister.
- ❑ Ensuring an effective Human Resources program for the Authority and overseeing the development strategies for senior and high performance officers.

BOARD OF DIRECTORS

The Members of the Authority appointed by the Minister for Local Government, Housing & Squatter Settlement & Environment under Section 15 of the National Fire Service Act for a period of twelve months from 1 February 2006 were as follows:

Name	Position
Ms. Fusi Vave	Executive Chairperson
Mr. Waqa Ledua	Deputy Chairperson
Mr. Maan Singh	Member
Mr. Michael Lee	Member
Mr. Satish Badal	Member
Mr. Jone Mika	Member
Mr. Cama Tuiloma	Member

Members of the Authority attended meetings of the full board as follows:

Name	Meetings held	Meetings attended
Ms. Fusi Vave	9	9
Mr. Waqa Ledua	9	8
Mr. Maan Singh	9	8
Mr. Michael Lee	9	8
Mr. Satish Badal	9	8
Mr. Jone Mika	9	9
Mr. Cama Tuiloma	9	5

Board Sub-Committees

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

- Human Resources
- Capital Works
- Finance and Audit

Executive Management

The Executive Management comprised of the following:

- Executive Chairperson - Ms. Fusi Vave
- Chief Fire Officer - Mr. Gregory Allisey

OPERATIONAL ACTIVITIES

Emergency Incident Responses:

The Authority responded to a total of 1802 emergency 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	2006	2005
Structural Property		
<i>Commercial</i>	60	58
<i>Industrial</i>	12	15
<i>Residential</i>	176	169
<i>Total Structural Property</i>	248	242
Private Fire Alarm	703	564
Rubbish, Bush, Cane	611	413
Motor Vehicle	54	40
Electrical	28	28
False Alarm	30	45
Special Services	59	52
Ship	5	2
Other	64	38
Total	1802	1424

Motor Vehicle Incidents: Increased by 35% from 2005 to a total of 54 rescue responses to motor vehicle accidents, involving the rescuing of trapped persons and cleaning up of the area including fuel and oils. No charges are currently being levied and at an estimate of \$500 per call, the Authority incurred a cost of around \$27,000 without recovery. The trend is that these turnouts are likely to increase each year based on the number of vehicles now on the roads.

Special Services: A total of 59 special services were attended to during the year. This service is slowly increasing as the communities become aware of the Authority's specialist capabilities. Special Services are callouts that are not fire-related; for example rescue from lifts or stand by service at bomb threat locations.

Private Fire Alarms: A total of 703 calls were made to private fire alarm connections, a 25% increase from the previous year. At \$300 per callout, these turnouts would cost the Authority around \$211,000.

Year	2006	2005	2004	2003	2002
PFA calls	703	564	387	535	684

Rubbish, Bush and Cane Fires: Of the total of 1802 calls attended to by the Authority throughout Fiji, 34% was attributed to bush, rubbish 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.

Structural Property emergencies:

Of the total emergency incidents, 248 responses were for structural property fires which increased slightly from the previous year. Property fires are categorized into Commercial, Industrial and Residential fires and causes of these fires are detailed below:

Causes of Structural Property Emergencies	2006	2005
Accidental	9	10
Arson	25	49
Candle/Prayer lamp	18	15
Carelessness	4	3
Child playing - matches/fire/candle	13	9
Cooking left unattended	13	25
Electrical	67	54
Fire cracker	-	1
Gas	3	1
Kerosene	7	6
Mosquito Coil	6	8
Overheating	10	11
Sparks/Re-ignition	6	1
Uncontrolled burning	14	8
Unknown/Under investigation	51	40
Vehicle related	2	-
Vent pipe blocked	-	1
Total	248	242

Electrical: There was a 24% increase in electrical fires compared to the previous year, contributing 27% of the total structural property fires attended by the Authority in 2006. The main causes were short circuit and overloading.

Arson: There were 25 arson-caused fires, a 49% reduction from the previous year and represents 10% of the structural property fires attended by the Authority during the year. All suspected arson cases are referred to the Police for further investigation and prosecution where necessary.

Negligence: Negligence in the home contributed 25% of the total structural property fires attended by the Authority in the year. These to the following causes of fires:

Candle/Prayer lamp	18
Carelessness	4
Child playing - matches/fire/candle	13
Cooking left unattended	13
Kerosene	7
Mosquito Coil	6
<i>Total</i>	<i>61</i>

Of the total of 61 fires caused by some form of negligence in the home, candle/prayer lamp-caused fires represented 30%.

Major Fires in 2006:

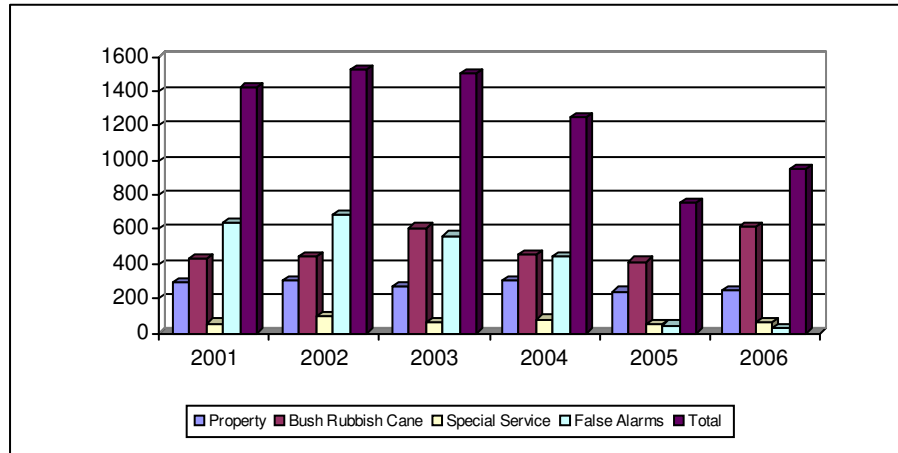
- **January:** One fatality at a residential property fire in Matanikorovatu Road, Nasinu.
- **February:** Residential fires were prevalent during the month, particularly in the Central/Eastern Division with 3 residential properties sustaining over 80% damage and Western Division with its 3 residential properties sustaining over 90% damage.
- **March:** Residential fires remained prevalent with 9 residential properties sustaining over 80% damage. The bush, rubbish and cane fires also increased particularly in the Central Eastern and Western divisions. Major causes of property fires were electrical, mosquito coil and unattended lit candles.
- **April:** Bush, rubbish and cane fires increased particularly in the Western and Central Eastern divisions. Residential property fires maintained an increasing trend.
- **May:** Bush, rubbish and cane fires remained prevalent with a marked increase in the West and Central and Northern divisions. Residential property fires continued its upward trend.
- **July:** Bush fires continued its increasing trend contributing 40% of the total fires attended in the month. The Western division recorded the highest turnouts for bush fires in the month.
- **August:** Paper Products at Beddoes Circle, Namaka, Nadi sustained between 90-100% fire damage and the suspected cause was arson. Bush fires continued its upward trend contributing 48% of the total fires attended in the month, with the Western division doubling its turnouts compared to the previous month.
- **September:** Naivacula District School at Wainibuka was completely burnt down caused by an electrical short circuit. The Hilton Hotel in Nadi sustained 95% fire damages and the suspected cause was arson. The Ram Saheni Building in Manoca, Nausori sustained 80% fire damage resulting from an electrical fault. Bush fires continued to increase with the Western division recording the highest turnouts in the month.
- **October:** Residential property fires were prevalent during the month. There was a marked decrease in bush fires.
- **November:** Bush fires increased in the month, particularly in the Western division.
- **December:** Bush fires in the Western division remained high during the month.



Fire at Corner of Renwick Rd and Cumming St in 1922

TREND ANALYSIS AND VARIATIONS 2001-2006

Whilst Bush, Rubbish and Cane fire incidents continued to dominate the total number of callouts, Property fires have remained constant averaging 300 incidents per year.



Inspections - 308 premises were inspected for fire safety and 81 inspections were made for the issue of Completion Certificates, bringing a total of 389 properties inspected compared to 647 in the previous year.

Awareness - A total of 467 community awareness activities were undertaken during the year compared to 270 in 2005. 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 19 fire warden training programs conducted during the year.

Hydrants - A concerted effort was made to ensure that third party structures such as fire hydrants were serviceable. A total of 610 fire hydrants were inspected and where necessary, the area surrounding a pillar hydrant was cleared and cleaned and in the case of underground hydrants, the hydrant was cleared and cleaned of debris, soil, etc. 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.

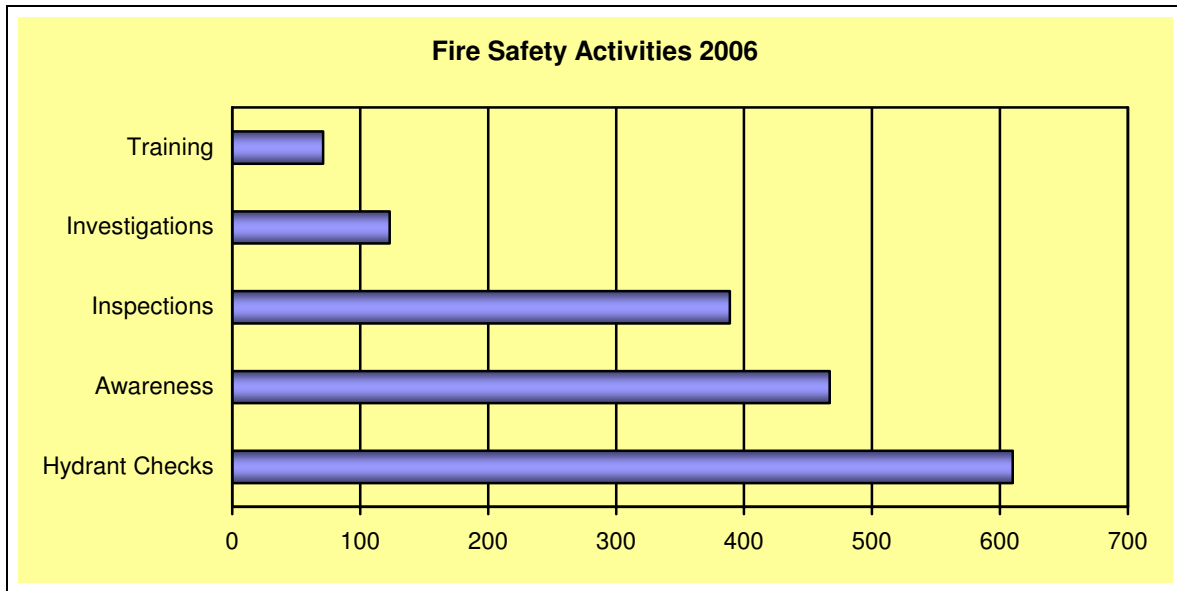


FIRE SAFETY & TRAINING

Activities:

The Authority continued to conduct training sessions for the enhancement of staff capabilities and competencies. The Authority also continued to provide basic fire safety education programs to the Community.

The following fire safety activities were conducted during the year:



Overseas Training and Attachments:

The following officers underwent overseas training during the year:

Name of Participants	Course Program	Course Date
Pauliasi Tuiwai	IFE Conference, New Zealand	9 - 16 September 2006
Kalisito Raduva	Fire Fighting Techniques II, Matsusaka	3 July -18 October 2006
Tevita Seru	Fire Prevention Technique I, Tokyo	31 August- October 2006
Soropepeli Koroibiau	Fire Fighting Techniques, Japan	3 July -18 October 2006
Iilivereti Nateba	Fire Fighting Rescue Training, Japan	1 - 31 November 2006
Shalendra Prasad	Fire Fighting Rescue Training, Japan	1 - 31 November 2006

AFAC Conference, Melbourne, Australia

The following officers attended the 2006 AFAC Conference held in Melbourne Australia:

- Ms Fusi Vave [Executive Chairperson]
- Mr Greg Allisey [Chief Fire Officer]
- Mr Anthony Blake [Training Manager]
- Mr Sitiveni Bulunasui [DFO Western]
- Mr Semisi Tabuanivalu [Sub Officer Red Watch, Suva]
- Mr Tanoa Ledua [Senior Fireman, Lautoka]

Staff Movements

As at 31st December 2006, the National Fire Authority had a total of 216 administration and operational staff. Staff movements during the year are detailed below:

Promotions: The following officers were promoted during the year:

<u>Name</u>	<u>Rank</u>	<u>Station</u>
Qionilau Moceitai	District Fire Officer	Central Eastern
Senitiki Tukai	Station Officer	Suva
Nacanieli Bakeidaku	Sub Officer Green Watch	Lautoka
Nemani Delaibatiki	Sub Officer Green Watch	Sigatoka
Semisi Tabuanivalu	Sub Officer Red Watch	Suva
Timoci Nakaruru	Sub Officer Structural Fire Safety	Suva
Arun Sharma	Senior Fireman	Savusavu
Ashwin Prasad	Senior Fireman	Lautoka
Avinesh Chand	Senior Fireman	Labasa
Howard Mason	Senior Fireman	Nadi
Isikeli Tamanisau	Senior Fireman	Suva
Isimeli Vunisa	Senior Fireman	Lautoka
Jonetani Retola	Senior Fireman	Sigatoka
Josaia Salawa	Senior Fireman	Ba
Josateki Saqa	Senior Fireman	Labasa
Josateki Saumadu	Senior Fireman	Labasa
Laisenia Rokoduru	Senior Fireman	Valelevu
Pauliasi Tuiwai	Senior Fireman	Suva
Peni Sovinisalevu	Senior Fireman	Valelevu
Petero Leawere	Senior Fireman	Suva
Rajnesh Mani	Senior Fireman	Labasa
Ravineet Naicker	Senior Fireman	Labasa
Rohit Chand	Senior Fireman	Ba
Seremaia Tuivuaqava	Senior Fireman	Suva
Setareki Tawakeniqila	Senior Fireman	Nausori
Tevita Loga	Senior Fireman	Nausori
Tevita Nasavu	Senior Fireman	Suva
Timoci Nakaruru	Senior Fireman	Suva
Tomasi Madalevu	Senior Fireman	Lautoka
Tomasi Tuilevu	Senior Fireman	Valelevu
Vikash Rao	Senior Fireman	Ba

New Appointments: The following appointments were made during the year:

<u>Name</u>	<u>Position</u>	<u>Station</u>
Anthony Blake	Manager Training	Head Quarters
Fusi Vave	Executive Chairperson	Head Quarters
Reena Roy	Accounts Officer	Head Quarters
Sereana Matanatoto	Payroll Officer	Head Quarters
Shalini Sangeeta Wati	Levy Officer	Head Quarters
Temalesi Tunidau	Cleaner	Head Quarters

New Recruitments: The Authority also recruited a total of 23 new fire fighters, which included the recruitment of the first female fire fighter. The new fire fighters had undergone a 12 weeks intensive training from 1st May – 21st July 2006. All new recruits were posted to their new stations by 24th July 2006.

<u>New Recruits</u>	<u>Rank</u>	<u>Station</u>
Akuila Nasi	Probation Fireman	Sigatoka
Amato Ryan	Probation Fireman	Lautoka
Ananaiasa Namudu	Probation Fireman	Sigatoka
Esira Bavoro	Probation Fireman	Labasa
Filipe Levaci	Probation Fireman	Lautoka
Ifereimi Tawake	Probation Fireman	Nausori
Ilaisa Silimaibau	Probation Fireman	Nadi
Ilaitia Ranavue	Probation Fireman	Nadi
Isikeli Lui	Probation Fireman	Nadi
Isoa Kotovata	Probation Fireman	Lautoka
Joseph Robert	Probation Fireman	Lautoka
Kaiava Francis	Probation Fireman	Labasa
Leone Yavala	Probation Fireman	Labasa
Mesake Tukai	Probation Fireman	Labasa
Nacanieli Kete	Probation Fireman	Nadi
Nemani Lagilagi	Probation Fireman	Sigatoka
Ratu Salacieli Walker	Probation Fireman	Labasa
Sakaraia Ratumuri	Probation Fireman	Nadi
Savenaca Koroilagilagi	Probation Fireman	Labasa
Seini Loma	Probation Fire Fighter	Sigatoka
Sireli Kacilala	Probation Fireman	Labasa
Temo Taubale	Probation Fireman	Labasa
Viliame Lomaloma	Probation Fireman	Labasa

Medical Retirements: The following officer was retired from the service on medical grounds:

- Mr Savenaca Tiko, Senior Fireman Driver of Valelevu Station on 22nd July, 2006.

Retired at compulsory Retirement Age:

- Mr Alifereti Rasinu, Senior Fireman, Suva on 31st March 2006 after 18 years of service.
- Mr Luke Daunivalu, Sub Officer Blue Watch, Suva on 14th December 2006 after completing 25 years of service.

Resignations:

- Sanjeev Lal, Accountant, resigned on 26th August 2006
- Seema Prasad, Accounts Clerk, resigned on 12th May 2006

Volunteer Brigades

Fire officers at Sub-Officer Level have been stationed at all volunteer fire stations except Seaqaqa. The NFA has a total of 63 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.

Pacific Islands Fire Service Association

PIFSA held its first meeting in Suva on 8th May 2006 which was hosted by NFA and SOPAC. It is hoped that these meetings will continue to be held in Fiji as it would be a great avenue to commence dialogue and discussions with the neighboring pacific island countries in regard to fire safety.

Land and Buildings

The Authority continued pursuing the acquisition of land for new fire stations and for replacement fire stations where the Authority has continued to operate from municipal premises. Funding constraints continued to hamper the Authority's ability to develop its vacant land holdings. A list of the properties owned by the Authority is included in the financial returns.

Community Awareness – Smoke House Project

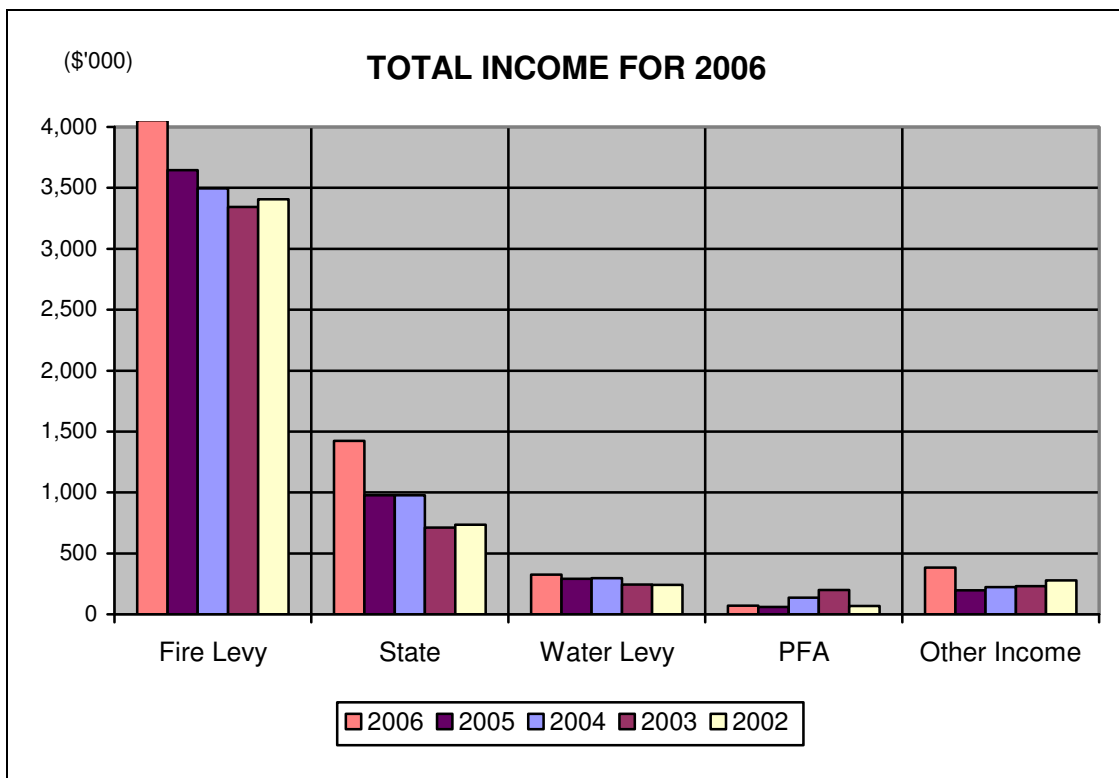
Recognizing the need for greater awareness amongst the communities with regard to fire safety in homes, particularly in the rural areas including villages and settlements, the Authority successfully secured sponsorship in June 2006 with Goodman Fielder Fiji for the purchase of a *Smoke House* from Australia to assist in the dissemination of education materials and on-hand experience of fires to the community at large.



FINANCE

Total income for 2006 was \$6,256,320, a 17% improvement over the previous year. The increase in income was attributed to the following:

- An 11% increase in fire insurance levies collections attributed to aggressive collection by the insurance companies.
- A 46% increase in Government's annual grant contribution.
- Increased activities in the fire safety and training departments and an improvement in the collection of fees for these services.
- An 11% increase in water levies collections compared to the previous year.



SOURCES OF INCOME

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

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 Section 30 of the Act. The rate of levy at .50c 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 paid to the 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.

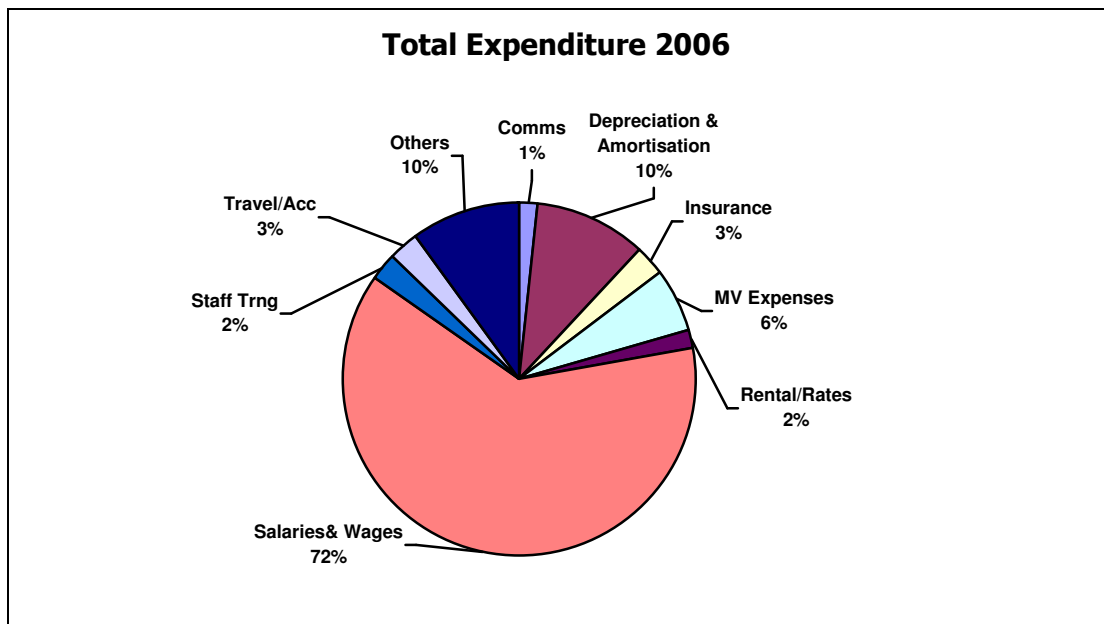
Government Contribution: The State is required to pay a levy under Section 31 of the NFS Act. The section provides for the payment of at least 25% of the approved budget of the Authority. The State increased its annual provision by 46% to \$1,422,222 for the year 2006.

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.

EXPENSES

The salaries and wages bill of \$3,780,790 continued to be a major expense item, representing 72% of the total income of the Authority.

The total operating and administration expense for 2006 of \$6,031,880 was distributed as follows:





AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2006

**NATIONAL FIRE AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2006**

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NATIONAL FIRE AUTHORITY

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 2006 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 2006	31 January 2007
Mr. Waqa Ledua	1 February 2006	31 January 2007
Mr. Cama Tuiloma	1 February 2006	31 January 2007
Mr. Maan Singh	1 February 2006	31 January 2007
Mr. Michael Lee	1 February 2006	31 January 2007
Mr. Satish Badal	1 February 2006	31 January 2007
Mr. Jone Mika	1 February 2006	31 January 2007

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 to the Authority as at 31 December 2006 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 the 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 2006 was \$224,440. (2005: \$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.

Bad and Doubtful Debts

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 in the Authority's financial statements, inadequate to any substantial extent.

Current Assets

Members took reasonable steps to ascertain whether any current assets were unlikely to realize 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 realize.

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.

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 April 2008

Finn M. Vany
.....
Executive Chairperson

Whitney
.....
Deputy Chairperson

Whitney
.....
Board Secretary



**REPUBLIC OF THE FIJI ISLANDS
OFFICE OF THE AUDITOR GENERAL**

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Website: <http://www.oag.gov.fj>



ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

File: 1260

NATIONAL FIRE AUTHORITY

INDEPENDENT AUDIT REPORT

Scope

I have audited the financial statements of the National Fire Authority in accordance with Section 37 of the National Fire Service Act and Section 13 of the Audit Act. The National Fire Authority is responsible for the preparation and presentation of the financial statements and the information they contain.


I have conducted an independent audit of these financial statements in order to express an opinion on them.

My audit was conducted in accordance with Fiji Standards on Auditing to provide reasonable assurance as to whether the financial statements are free of material misstatement. My audit 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.

The audit opinion expressed in this report has been formed on the above basis.

Unqualified Audit Opinion

In my opinion, the accompanying financial statements, present fairly the financial position of the Authority as at 31 December 2006 and the results of its operations, movement in funds and its cash flows for the year then ended.


Eroni Vatuloka
AUDITOR GENERAL



SUVA, FIJI

22 April 2008

**NATIONAL FIRE AUTHORITY
 INCOME STATEMENT
 FOR THE YEAR ENDED 31 DECEMBER 2006**

	<u>Note</u>	<u>2006</u>	<u>2005</u>
Income	2	\$ 6,256,320	\$ 5,349,388
Less: Operating and Administration Expenses		<u>(6,031,880)</u>	<u>(4,877,630)</u>
Net surplus for the year		<u>224,440</u>	<u>471,758</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 2006**

	Asset Revaluation Reserve	Accumulated Surplus	Total
	\$	\$	\$
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	1,263,131	3,569,970	4,833,101
Net surplus for the year	-	224,440	224,440
Balance as at 31 December 2006	1,263,131	3,794,410	5,057,541

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

**NATIONAL FIRE AUTHORITY
BALANCE SHEET
AS AT 31 DECEMBER 2006**


	Notes	2006	2005
CURRENT ASSETS			
Cash and cash equivalents		418,404	239,143
Trade and other Receivables	3	690,563	526,169
Financial assets- short term	4	1,893,685	2,301,970
Total Current Assets		3,002,652	3,067,282
NON-CURRENT ASSETS			
Financial Assets- Long Term	4	100,000	98,954
Property, Plant and Equipment	5	4,327,710	4,053,513
Total Non-Current Assets		4,427,710	4,152,467
TOTAL ASSETS		7,430,362	7,219,749
CURRENT LIABILITIES			
Trade and other payables	6	1,632,646	1,482,108
Provisions	7	51,248	41,339
Total Current Liabilities		1,683,894	1,523,447
NON-CURRENT LIABILITIES			
Provisions	7	45,218	37,848
Deferred Revenue	8	643,709	825,350
Total Non-Current Liabilities		688,927	863,198
TOTAL LIABILITIES		2,372,821	2,386,645
NET ASSETS		5,057,541	4,833,104
ACCUMULATED FUNDS			
Asset Revaluation Reserve		1,263,131	1,263,131
Accumulated Surplus		3,794,410	3,569,973
TOTAL ACCUMULATED FUNDS		\$ 5,057,541	4,833,104

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


.....
Board Secretary

**NATIONAL FIRE AUTHORITY
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006	2005
	Inflows/ (Outflows)	Inflows/ (Outflows)
	\$	\$
Cash flows from operating activities		
Receipts from customers	4,355,390	4,126,349
Payments to suppliers and employees	<u>(5,263,516)</u>	<u>(4,353,275)</u>
Cash used in operations	(908,126)	(226,926)
Government grant received	1,422,222	977,778
Interest received	100,627	34,520
Net VAT paid	<u>31,055</u>	<u>-</u>
Net cash provided by operating activities (Note 9 (a))	<u>645,778</u>	<u>785,372</u>
Cash flows from investing activities		
Proceeds from disposal of assets	42,500	-
Payments for property, plant and equipment	(916,256)	(426,505)
Payments for investments	<u>(1,046)</u>	<u>(394,011)</u>
Net cash used in investing activities	<u>(874,802)</u>	<u>(820,516)</u>
Net increase/ (decrease) in cash and cash equivalents	(229,024)	(35,144)
Cash and cash equivalents at the beginning of the year	239,143	274,287
Short Term Investment at the beginning of the year	<u>2,301,970</u>	<u>-</u>
Cash and cash equivalents at the end of the year (Note 9 (b))	<u>2,312,089</u>	<u>239,143</u>

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

**NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2006**

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, except where stated, do not take into account current valuation 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 building	10%
Leasehold improvement	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 future use is classified as work in progress and stated at cost.

Gain or losses on disposal of property, plant and equipment are taken into account in determining the (deficit)/surplus for the year.

d) Trade and other payables

Trade and other payables are stated at cost.

**NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2006**

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

e) Provisions

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

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

(i) Annual leave

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

(ii) Long service leave

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 [1985].

(h) Revenue

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

(i) Amortization of deferred revenue

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

(ii) 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.

(iii) Government grant

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

(iv) 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 2006**

NOTE 2	INCOME	2006	2005
		\$	\$
	Amortisation of deferred income	181,641	175,975
	Fire levy contributions	4,055,838	3,645,072
	Government Grants	1,422,222	977,778
	Private Fire Alarm rental, attendance and special services	70,015	60,934
	Gain on sale of fixed assets	32,045	8,907
	Rental income	6,000	7,500
	Traning	26,473	7,530
	Water levy contributions	324,757	292,462
	Other income	137,329	173,230
	Total income	<u>6,256,320</u>	<u>5,349,388</u>

NOTE 3 TRADE AND OTHER RECEIVABLES

Accounts Receivable	623,593	455,961
Less: Provision for doubtful debts	<u>(26,176)</u>	<u>(17,141)</u>
	597,417	438,820
Interest Receivable	27,341	7,953
Staff advances	21,595	24,218
Deposits	10,455	23,261
Prepayments	<u>33,755</u>	<u>31,917</u>
Total trade and other receivables, net	<u>690,563</u>	<u>526,169</u>

NOTE 4 FINANCIAL ASSETS

Short Term

Short term deposits with Merchant Finance	1,100,000	860,000
FDB securities	793,685	-
Reserve Bank of Fiji Notes	-	596,653
Fiji Government Treasury Bills	-	845,317
Total Short Term financial assets	<u>1,893,685</u>	<u>2,301,970</u>

Long Term

Long Term Bond	<u>100,000</u>	<u>98,954</u>
Total Long Term financial assets	<u>100,000</u>	<u>98,954</u>

**NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2006**

NOTE 5 PROPERTY, PLANT AND EQUIPMENT	\$	\$
Land and buildings - at cost	2,106,318	1,505,493
Land and buildings - at valuation	765,839	765,839
Less: accumulated depreciation/ amortisation	(879,158)	(572,160)
	<u>1,992,999</u>	<u>1,699,172</u>
Fire engines - at cost	3,368,166	3,366,699
Less: accumulated depreciation	(2,018,222)	(1,893,986)
	<u>1,349,944</u>	<u>1,472,713</u>
Motor vehicle - at cost	391,543	317,498
Less: accumulated depreciation	(147,584)	(167,845)
	<u>243,959</u>	<u>149,653</u>
Radio equipment - at cost	427,493	377,838
Less: accumulated depreciation	(277,991)	(250,810)
	<u>149,502</u>	<u>127,028</u>
Fire fighting equipment - at cost	810,748	636,634
Less: accumulated depreciation	(373,890)	(307,140)
	<u>436,858</u>	<u>329,494</u>
Office equipment - at cost	63,850	54,066
Less: accumulated depreciation	(41,042)	(33,296)
	<u>22,808</u>	<u>20,770</u>
Furniture and fittings - at cost	301,322	227,378
Less: accumulated depreciation	(190,859)	(164,386)
	<u>110,463</u>	<u>62,992</u>
Computer equipment - at cost	76,650	64,929
Less: accumulated depreciation	(55,473)	(47,247)
	<u>21,177</u>	<u>17,682</u>
Work in progress - Levuka Fire Station	-	174,009
Total property, plant and equipment, net	<u>4,327,710</u>	<u>4,053,513</u>

**NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2006**

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 & Computer Fittings	Computer Equipment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	1,873,181	1,472,713	149,653	127,028	329,494	20,770	62,992	17,682	4,053,513
Additions	426,816	1,467	168,755	49,655	174,114	9,784	73,944	11,721	916,256
Disposal of Assets	-	-	(94,709)	-	-	-	-	-	(94,709)
Disposals of Acc. Depreciation	-	-	84,254	-	-	-	-	-	84,254
Depreciation / Amortisation	(306,998)	(124,236)	(63,994)	(27,181)	(66,750)	(7,746)	(26,473)	(8,226)	(631,604)
	1,992,999	1,349,944	243,959	149,502	436,858	22,808	110,463	21,177	4,327,710

**NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2006**

NOTE 6 TRADE AND OTHER PAYABLES

	<u>2006</u>	<u>2005</u>
	\$	\$
Trade accounts payable and accrued liabilities	450,433	330,950
VAT Payable	<u>1,182,213</u>	<u>1,151,158</u>
Total trade and other payables	<u><u>1,632,646</u></u>	<u><u>1,482,108</u></u>

VAT Payable 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	48,960	39,051
Repairs and maintenance	2,288	2,288
Total current provisions	<u>51,248</u>	<u>41,339</u>

Non-Current

Employee entitlements	45,218	37,848
Total non-current provisions	<u>45,218</u>	<u>37,848</u>

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
	<u>2,316,418</u>	<u>2,316,418</u>
Less: provision for amortisation	<u>(1,672,709)</u>	<u>(1,491,068)</u>
Total deferred revenue, net	<u><u>643,709</u></u>	<u><u>825,350</u></u>

**NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2006**

NOTE 9 NOTES TO THE CASH FLOW STATEMENT

**a) Reconciliation of Net Cash provided by operating
Activities to Net Surplus**

	<u>2006</u>	<u>2005</u>
	\$	\$
Net surplus	224,440	471,758
Adjustments for:		
Amortisation of deferred revenue	(181,641)	(175,975)
Depreciation and amortisation	631,603	505,198
Provision for doubtful debts/ (recovered)	9,035	5,072
Gain on sale	(32,045)	-
Changes in assets and liabilities:		
(Increase) / decrease in trade and other receivables	(173,431)	57,393
(Increase) / decrease in deposits and prepayments	-	(23,629)
(Increase) / decrease in other receivables	-	(24,038)
Increase / (decrease) in trade payables and accruals	150,538	118,440
Increase / (decrease) in provision for employee entitlements	17,279	(4,504)
Increase / (decrease) in other provisions	-	(144,344)
Net cash provided by operating activities	<u>645,778</u>	<u>785,371</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. Csh and cash equivalents included in the cash flow statement comprise the following balance sheet amounts:

Cash on hand and at bank	418,404	239,143
Short Term Investments	1,893,685	
Total cash on hand and at bank	<u>2,312,089</u>	<u>239,143</u>

NOTE 10 SURPLUS FROM OPERATIONS

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

Auditor's remuneration for Audit fees	6,989	10,200
Accounting Fees	29,326	-
Bad debts written off	29,556	-
Depreciation and amortisation	631,603	505,198
Premises rental and rates	95,358	75,191
Provision for Doubtful debts	29,556	5,154
Provision for Employee entitlements	9,909	(4,504)
	<u>3,780,790</u>	<u>3,403,794</u>

**NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2006**

NOTE 11 COMMITMENTS

	<u>2006</u>	<u>2005</u>
Capital Expenditure	\$	\$
Approved by the board and committed	75,000	212,500
Approved by the board and not committed	1,200,000	1,880,000
	<u>1,277,006</u>	<u>2,092,500</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 2006 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 7.

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.

**NATIONAL FIRE AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2006**

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
P O Box 201
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 229 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 - AUDITED
 DETAILED INCOME STATEMENT
 FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006	2005
	(\$)	(\$)
Income		
Amortisation of deferred income	181,641	175,975
Fire levy contributions	4,055,838	3,645,072
Government grants	1,422,222	977,778
Commission	10,395	-
Private fire alarm rental, attendance and special services	70,015	60,934
Gain on sale of fixed Assets	32,045	8,907
Rental income	6,000	7,500
Training	26,473	7,530
Water Levy contributions	324,757	292,462
Interest Income	100,627	-
Other	26,307	173,230
Total Income	6,256,320	5,349,388
Less: Operating and Administration Expenses		
Audit fees	6,989	10,200
Accounting services	30,337	-
Advertising	33,351	4,563
Board expenses	22,684	29,132
Communication	96,110	69,632
Depreciation and amortisation	631,603	505,198
Electricity	45,860	30,066
Fire Fighting Expenses	34,208	11,448
Fire station expenses	78,440	45,993
Insurance	159,073	160,129
Meeting expenses	2,705	1,132
Motor Vehicle- fuel and repair	351,346	202,301
Bank Charges	9,554	3,911
Office expenses	1,235	1,243
Postage and freight	10,970	6,510
Premises rental and rates	95,358	75,191
Printing and stationery	55,350	23,734
Professional fees	83,339	64,718
Miscellaneous expenses	880	-
Repairs and maintenance	42,606	22,226
Staff amenities	5,301	4,368
Salaries and Wages	3,780,790	3,403,794
Subscriptions and donations	5,482	5,873
Staff training	143,231	43,147
Travel and Accomodation	170,974	65,198
Uniform	67,895	57,161
Volunteer brigade	30,277	18,081
Water	6,376	6,841
Loss on Disposal.	-	43
Bad and doubtfull debts	29,556	5,797
Total operating and administration expenses	6,031,880	4,877,630
Net surplus for the year	224,440	471,758