

# **ANNEXURE 1**



KALIN NAIDU

06/11/2011

date	Receipt NO	Amt Received	Sign.
01/01/2011	19	30	Alm
2/2/2011	573	30	Alm
2/3/2011	879	30	Alm
6/4/2011	1244	30	Alm
6/5/2011	27272	30	Alm
6/6/2011	27573	25	Alm
7/7/11	0220	30	Alm
5/3/11	0488	30	Alm
8/9/11	732	30	Alm
05/10/11	1040	30	Alm
07/11/11	0943	30	Alm
05/12/11	2420	30	Alm
2012 Payments			
09/01/12	1242	30	Alm
07/02/12	2244	30	Alm
06/3/12	0158	30	Alm
10/4/12	0466	30	Alm
8/5/12	0740	30	Alm
06/06/12	1080	20	Alm
05/07/12	1351	30	Alm
06/08/12	1628	20	Alm
08/09/12	1890	30	Alm
3/10/12	2959	30	Alm
5/11/12	3231	30	Alm
6/12/12	3499	30	Alm
7/1/13	3860	20	Alm
6/2/13	4060	20	Alm
6/3/13	4334	30	Alm
9/4/13	5040	30	Alm
6/5/13	5290	30	Alm

(ndna wat (Nakama))

date	Receipt NO.	Amnt Received	Signature
8/01/2011	45	10	<del>Sen</del>
3/3/2011	825	10	<del>Sen</del>
6/5/2011	27275	10	<del>Sen</del>
2/2/11	0213	10	<del>Sen</del>
5/9/11	740	10	<del>Sen</del>
5/12/11	2408	20	Sen
4/4/12	446	10	Sen
5/10/12	2966	15	Sen
11/12/12	3529	20	<del>Sen</del>
5/2/13	4058	20	Sen Jan Ren
04/08/16	18364	\$15-00	Thang
05/10/16	18752	25-00	Thang
18/09/17	22530	\$20-00	Sen

mahendra Reimar

date	Receipt no.	Amt Rec.	#	Sign	Site
20/1/11	377	50	2001	Phang	Fill 50/1
22/2/11	577	50	2002	Phang	Fill 50/2
22/3/11	1159	50	2003	Phang	Fill 50/3
27/4/11	1422	50	2004	Phang	Fill 50/4
31/5/11	2752	50	2005	Phang	Fill 50/5
21/6/11	0034	50	2006	Phang	Fill 50/6
20/7/11	0372	50	2007	Phang	Fill 50/7
29/8/11	668	50	2008	Phang	Fill 50/8
20/9/11	987	50	2009	Phang	Fill 50/9
28/10/11	2846	50	2010	Phang	Fill 50/10
28/11/11	3146	50	2011	Phang	Fill 50/11
30/12/11	2658	50	2012	Phang	Fill 50/12
27/1/12	2896	50	2013	Phang	Fill 50/13
25/2/12	3145	50	2014	Phang	Fill 50/14
26/3/12	3366	50	2015	Phang	Fill 50/15
31/12/12	3722	50	2016	Phang	Fill 50/16
3/2/13	4041	50	2017	Phang	Fill 50/17
20/2/13	4194	50	2018	Phang	Fill 50/18
18/3/13	4834	50	2019	Phang	Fill 50/19
22/4/13	5136	50	2020	Phang	Fill 50/20
17/5/13	5383	50	2021	Phang	Fill 50/21
25/6/13	5751	50	2022	Phang	Fill 50/22
27/5/16	17861	\$100		Phang	
28/6/16	18083	\$100		Phang	
27/7/16	18294	\$100		Phang	
30/8/16	18504	\$120		Phang	
26/9/16	18690	\$120		Phang	
24/10	18863	\$120		Phang	
23/11	19056	\$120		Phang	
28/12	19295	\$120		Phang	

next

Babu Suchesh Singh

date	Receipt No.	Amount Received	Syn.
21/1/11	753	110. Jan Feb	<del>110</del>
10/3/11	1019	55 Mar	<del>55</del>
26/4/11	10404	55 April	<del>55</del>
06/5/11	27375	55 May	<del>55</del>
22/6/11	11024	55 June	<del>55</del>
26/7/11	366	55 July	<del>55</del>
21/6/11	0037	55 June	<del>55</del>
22/8/11	0611	55 August	<del>55</del>
29/09/11	0975	55 September	1100
17/10/11	1118	\$ 55 October	1100
28/11/11	3134	\$ 55 November	1100
12/12/11	2474	\$ 55 December	1100
12/01/12	1512	\$ 55 January	1100
23/2/12	286	\$ 100 February / March	1100
18/5/12	813	\$ 50 April	
		May	
		June	
25/7/12	1541	\$ 50 July	
17/8/12	1988	\$ 50 Sept	
8/10/12	2977	\$ 50 Oct	
21/11/12	3339	\$ 50 Nov	
8/12/12	3578	\$ 50 Dec	
14/1/13	4401	\$ 60 Jan	
18/2/13	4165	\$ 60 Feb	
25/3/13	4930	\$ 60 March	
15/4/13	5066	\$ 60 April	
13/5/13	5336	\$ 60 May	
17/6/13	5657	\$ 60 June	
15/7/13	5912	\$ 60 July	

refer in front pg 1.





(32)

# Office of the Special Administrator

## Savusavu Town Council

P.O.Box 92, LABASA, FIJI  
PH: (679) 8850261/8850243  
Fax: (679) 8850872

E-mail: ssvtowncouncil@connect.com.fj  
IN REPLY Please Quote:  
OUR REF: A/18

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30<sup>th</sup> November, 2012

The Permanent Secretary  
Ministry for Local Government,  
Urban Development, Housing and Environment,  
P. O. Box 2131  
Government Building  
Suva

Dear Madam

**Re : Unidentified Land Sales Deposit**

I refer to an archive matter which has been recurring in the financials of Savusavu Town Council and depicting an unrealistic picture of the Council's financial position.

With this respect, an internal investigation was independently conducted by the Council's accountant which involved review of relevant documents, books of records, correspondences, source documents (deposits, receipts, etc), in-person interviews with the office bearers and written correspondences seeking explanation on this issue from the then office bearers.

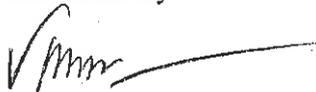
According to the report compiled through the internal investigation of the Council and with reference to the findings, comments and opinion from the audits by Office of the Auditor General it is adverse to substantiate the particulars of the deposits received as there are no relevant documentation available at the Council.

In submission the following are to be considered:

1. The particulars of the people who made deposits cannot be substantiated due to unavailability of relevant records for the years when the deposits occurred.
2. No claims over such deposits held with the Council are being made; making this is an inactive issue.
3. The debts relate to a period late 1980s to early 1990s and as a result have become legally unclaimable with reference to the Limitations Act.
4. Attached report from the Office of the Auditor-General's Office indicating the receiving and expenditure of the land sales deposits.

Therefore, with respect to the fact above, request from the Council to the Honorable Minister is for approval to write-off the land sales deposits as these deposits are not claimed and unrealistically understating the Council's net worth.

Yours faithfully



Vijay Chand  
Special Administrator

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ALL CORRESPONDANCE TO BE ADDRESSED TO THE SPECIAL ADMINISTRATOR

**SAVUSAVU TOWN COUNCIL**

**PUBLIC NOTICE**

The Council is calling on people who had deposited money with the Council for purchase of land to claim the deposits.

Note: All claims are to be substantiated with appropriate documentation receipts.

Closing date for claims is 7<sup>th</sup> June, 2013.

For queries and clarification please contact our office on 8850261

*Sat, 19 June 2013*

**SAVUSAVU TOWN COUNCIL**  
**PUBLIC NOTICE**

The Council is calling on people who had deposited money with the Council for purchase of land to claim the deposits.

Note: All claims are to be substantiated with appropriate documentation/ receipts.

Closing date for claims is 7<sup>th</sup> June, 2013.

For queries and clarification please contact our office on 8850261

*Sat, 19 June 2013*

SAVUSAVU TOWN COUNCIL

MEMORANDUM

---

From: Accountant – Labasa/ Savusavu Town Council  
 To: Special Administrator – Labasa/ Savusavu Town Council  
 Subject: Unidentified Land Sales Deposit  
 Date: 23/07/2012

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*I have enquired and investigated into the matter of land sales deposits and hereby forward to your office my findings.*

*My findings are typical and limited as there are no source documents (Cheque books, Deposit books, receipt books, Cash books, Ledgers, Bank statements) available at the office to substantiate the balance of the deposit liability appearing in the accounts of the Council. The amount as per 2008 audited financial statements for 2008 is \$447,357.*

*Moreover, numerous correspondences were made to the then office bearers present in Savusavu. No responses were received. refer to attachments*

*For your perusal a list of all office bearers from 1980 to 2012 are attached to this memo.*

*Without any records or files to look at the best form of reliable documentation is a report from the Auditor- General's Office dated 25<sup>th</sup> August, 1997. The report shows that only one bank account was operated by the Council in which all general transactions prevailed including refundable deposits. Appendix B of the report shows that deposits for sale of land were received and spent for the general operations of the council. refer to attached report*

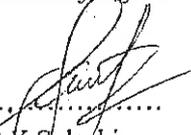
*In my opinion and with respect to my findings, I cannot state and comment with absolute certainty on the unidentified land sales deposits as there are no documentations, files, records available for the years when the deposits occurred.*

*However, there has not been any claims made to the Council for refund of any such deposits and these deposits relate to a period back in the late 1980s to early 1990s.*

*Claims are for a time beyond 6 years and with reference to the Limitation Act [Cap 35] Laws of Fiji, Chapter 35, Section 4, the claims should not be brought forward.*

*In conclusion, this issue has been carrying forward for too long and the claims are not been made to the Council and with the fact that there aren't any records and documents to substantiate or determine the unidentified deposits it is recommended that the matter be forwarded to the Minister for the amount to be waived.*

*Submitted for your necessary actions.*



.....  
 Anit K Solanki

*Cc: Chief Executive Officer, Dharmendra Lal*

P.O.Box 92, LABASA, FIJI  
PH: (679) 8811090/811331  
Mobile : (679) 9977830  
Fax: (679) 8813718



e-mail: [vijay-chand@hotmail.com](mailto:vijay-chand@hotmail.com)

IN REPLY Please Quote:

Our Ref

Savusavu Town Council

20<sup>th</sup> June 2011

**MEMO**

From – Special Administrator  
To- Accountant-Anit Solanki

**Re- Land Sales Deposit – Savusavu Town Council**

Reference is made to Audit Reports of 2006/2007 and to-date financials, where the sum of \$447,357 is shown as unidentified liability namely land sales deposits.

Office of the Auditor General has been informed on various occasions that deposits received were taken up as general revenue and used in day to day operations of Savusavu General Account.

Further to an inquiry by OAG into the above on Wednesday 2<sup>nd</sup> March 2011, and with confirmation of your appointment as the Accountant for both the Councils, you are here now required to find out and report on the following:

1. Names and particulars of all Council employees, including Mayors and Councillors who were engaged during the time of alleged misappropriation and seek their explanation
2. Subsequently, identify all sources of deposits and determine the relevant acquittals of these funds.

You are given 21 days to report the matter to the Council.

Vijay Chand JP  
Special Administrator

(b) in the case of an action upon a judgment, be construed as references to the date on which the judgment became enforceable;

(c) in the case of an action to recover arrears of rent or interest, or damages in respect thereof, be construed as references to the date on which the rent or interest became due.

**PART II-PERIODS OF LIMITATION FOR DIFFERENT CLASSES OF ACTION**

*Part II to be subject to provisions of Part III*

3. The provisions of this Part shall have effect subject to the provisions of Part III which provide for the extension of the periods of limitation in the case of disability, acknowledgment, part payment, fraud and mistake, and in the case of certain actions in respect of personal injuries.

**A-ACTIONS OF CONTRACT AND TORT AND CERTAIN ACTIONS**

*Limitation of actions of contract and tort, and certain other actions*

4.-(1) The following actions shall not be brought after the expiration of six years from the date on which the cause of action accrued, that is to say-

- (a) actions founded on simple contract or on tort;
- (b) actions to enforce a recognizance;
- (c) actions to enforce an award, where the submission is not by an instrument under seal;
- (d) actions to recover any sum recoverable by virtue of any Act, other than a penalty or forfeiture or sum by way of penalty or forfeiture:

Provided that-

(i) in the case of actions for damages for negligence, nuisance or breach of duty (whether the duty exists by virtue of a contract or of provision made by or under any Act or independently of any contract or any such provision) where the damages claimed by the plaintiff for the negligence, nuisance or breach of duty consist of or include damages in respect of personal injuries to any person, this subsection shall have effect as if for the reference to six years there were substituted a reference to three years; and

(ii) nothing in this subsection shall be taken to refer to any action to which section 6 applies.

(2) An action for an account shall not be brought in respect of any matter which arose more than six years before the commencement of the action.

(3) An action upon a specialty shall not be brought after the expiration of twelve years from the date on which the cause of action accrued:

Provided that this subsection shall not affect any action for which a shorter period of limitation is

# SAVUSAVU TOWN COUNCIL

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P. O. Box 201, SAVUSAVU, FIJI  
PH: (679) 8850261/8850243  
Fax: (679) 8850872

E-mail: ssvtowncouncil@connect.com.fj  
IN REPLY Please Quote:  
OUR REF:

1<sup>st</sup> July 2011

Mr. Vimal Prasad

Savusavu.

Dear Sir

Re : Unidentified Land Sales Deposit

I have been directed by the council to conduct an internal review over an alleged unidentified deposit for land sales that pertains in the financials of Savusavu Town Council to-date.

In consideration of the above and further our meeting and discussions on 30/06/11 between (Vimal/Anit/Shiu) the council seeks your explanations and clarification over the unidentified Land Sales Deposits that have been appearing in the Financial reports of Savusavu Town Council Since 1985.

Furthermore, your reasoning over this issue of deposits is critical as you were the Town Clerk and the main accounting officer during the period when the alleged misappropriation has said to have occurred. Moreover, according to our observations and findings there are no traces of any records and source documents relating to the mentioned period and it is apparent that explanations should supplement from your good self.

Therefore, the council seeks a detailed written explanation from you on the following issues:

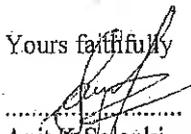
1. The recording system of Land Sales Deposits employed by the council during 1985 -1990.
  - o Were adequate ledgers and files maintained and reconciled?
  - o Were the outstanding balances substantiated, confirmed and repaid to unsuccessful tenders?
2. Receipting, Banking and Payment procedures of the Land Sales Deposit.
  - o Were all money received as deposits receipted and receipts issued?
  - o Was all deposits received banked intact and in which account if so?
  - o Were payments made to unsuccessful tenders?
  - o Were all receipts and payments recorded in appropriate ledgers with substantive details of the tender applicants' details and amount deposited?

Above all, our observations yield that the total expenditure, apart from refund of tender deposit, of the stated period almost equally acquits to total income or deposits of that period.

- o Was the Land Sales Deposits kept in a separate bank account or unclassified into the same general fund account of the council?
- o Would you agree that the Land Sales Deposits would have been used up for general expenditures of the council?

We anticipate and would appreciate an early reply.

Yours faithfully

  
.....  
Anit K. Solanki  
Accountant  
Labasa Town Council

cc: Chief Executive Officer, Dharmendra Lal JP  
Special Administrator, Mr. Vijay Chand JP

All correspondence to be addressed to the CEO

# SAVUSAVU TOWN COUNCIL

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P. O. Box 201, SAVUSAVU, FIJI  
PH: (679) 8850261/8850243  
Fax: (679) 8850872

E-mail: ssvtowncouncil@connect.com.fj  
IN REPLY Please Quote:  
OUR REF:

1<sup>st</sup> July 2011

Mr. Regan Prasad  
Verevere  
Savusavu.

Dear Sir

Re : Unidentified Land Sales Deposit

I have been directed by the council to conduct an internal review over an alleged unidentified deposit for land sales that pertains in the financials of Savusavu Town Council to-date.

In consideration of the above and since you were in office during the period 1985 to 1990s, the council seeks your explanations and clarification over the unidentified Land Sales Deposits that have been appearing in the Financial reports of Savusavu Town Council Since 1985.

According to our observations and findings there are no traces of any records and source documents relating to the mentioned period and it is apparent that explanations should supplement from your good self. Therefore, the council seeks a written explanation from you on your awareness about receipting of deposits for land sales and whether adequate books of records were maintained for Land Sales Deposit.

Moreover, your appointment as an office boy involved filing of records and we hereby require your explanation and submission whether ledgers and files were maintained for Land Sales Deposits.

However, our observations yield that the total expenditure, apart from refund of tender deposit, of the stated period almost equally acquits to total income or deposits of that period. On this perception would you agree that the deposits received for land sales would have been utilized for general expenses of the council? Indicate your reasons.

We would appreciate if you could respond to the above issues outlined and look forward to an early reply.

Yours faithfully



.....  
Anil K Solanki  
Accountant  
Labasa Town Council

cc: Chief Executive Officer, Dharmendra Lal JP  
Special Administrator, Mr. Vijay Chand JP

---

All correspondence to be addressed to the CEO

# SAVUSAVU TOWN COUNCIL

66

P. O. Box 201, SAVUSAVU, FIJI  
PH: (679) 8850261/8850243  
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E-mail: ssvtowncouncil@connect.com.fj  
IN REPLY Please Quote:  
OUR REF:

7<sup>th</sup> July 2011

Mere Ravisa  
Savudrodro  
Savusavu.

Dear Sir

**Re : Unidentified Land Sales Deposit**

I have been directed by the council to conduct an internal review over alleged unidentified deposits for land sales that pertain in the financials of Savusavu Town Council since 1985 to date.

In consideration of the above the council seeks your explanations and clarification over the unidentified Land Sales Deposits as you were an office bearer and held the critical position of 'Cashier' during the period when the alleged misappropriation has said to have occurred. Moreover, according to our observations and findings there are no traces of any records and source documents relating to the mentioned period and it is apparent that explanations should supplement from your good self.

Therefore, the council seeks a detailed written explanation from you on the following issues:

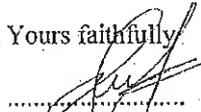
1. Receipting, Banking and Payment procedures of the Land Sales Deposit.
  - Were all money received as deposits receipted and receipts issued?
  - Was all deposits received banked intact and in which account if so?
  - Were payments made to unsuccessful tenders?
  - Were all receipts and payments recorded in appropriate ledgers with substantive details of the tender applicants' details and amount deposited?
2. The recording system of Land Sales Deposits employed by the council during 1985 - 1990.
  - Were adequate ledgers and files maintained and reconciled?
  - Were the outstanding balances substantiated, confirmed and repaid to unsuccessful tenders?

However, on the contrary our observations yield that the total expenditure, apart from refund of tender deposit, of the stated period almost equally acquits to total income or receipts of that period. On your understanding:

- Was the Land Sales Deposits kept in a separate bank account or unclassified into the same general fund account of the council?
- Would you agree that the Land Sales Deposits would have been used up for general expenditures of the council?

Your response on the above is anticipated and an early reply would be appreciated.

Yours faithfully

  
.....  
Anil K Solanki  
Accountant  
Labasa/Savusavu Town Council

cc: Chief Executive Officer, Dharmendra Lal JP  
Special Administrator, Mr. Vijay Chand JP

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All correspondence to be addressed to the CEO.

SAVUSAVU TOWN COUNCIL

**INTER-OFFICE MEMO**

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From: Accountant - Anit Kumar  
To: CEO - Savusavu – Dharmendra Lal  
Subject: Unidentified Land Sales Deposit  
Date: 7/07/2011

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*I have been directed by the council to carry out an internal review on a liability of unidentified Land Sales Deposits appearing in the financials of Savusavu Town Council since 1985.*

*According to my visit on 30<sup>th</sup> June, 1<sup>st</sup> July 2011, it was observed that all records (cash books, source documents, cheque butts) for the period 1985 to 1997 were not found in the council's office. Furthermore, no ledgers or record files were identified to substantiate the particulars of the said deposits. On this notion, it would be implicit that your good self address as to what happened to the records as you have been the Town Clerk from the years following.*

*However, my observations yield that the total expenditure, apart from refund of tender deposit, of the stated period almost equally acquits to total income or deposits of that period. Therefore, with respect to your position in the council as the chief accounting officer would you agree that the Land Sales Deposits had been used up for general expenditures of the council?*

*Subsequently, it is wary that a written submission be obtained from your good self over the above mentioned issues in order to compile a report to the council.*

*In anticipation of a timely response.*



.....  
Anit K. Solanki  
Accountant

cc: Special Administrator, Mr. Vijay Chand JP

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1983	Satish C Gulabdas	<u>Vimal Prasad-Town Clerk</u>
	Pratap Chand	<u>Mere Ravisa</u>
	Jaffar Khan Ali	
	Hari Prasad	
	Jag Prasad	
	Norman Snodgrass	
	Ratu Isoa Tabucala	
	Abdul Rahiman	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1984	Satish C Gulabdas	<u>Vimal Prasad-Town Clerk</u>
	Pratap Chand	<u>Mere Ravisa</u>
	Jaffar Khan Ali	
	Hari Prasad	
	Jag Prasad	
	Norman Snodgrass	
	Ratu Isoa Tabucala	
	Abdul Rahiman	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1985	Satish C Gulabdas	<u>Vimal Prasad-Town Clerk</u>
	Pratap Chand	<u>Mere Ravisa</u>
	Jaffar Khan Ali	
	Hari Prasad	
	Jag Prasad	
	Norman Snodgrass	
	Ratu Isoa Tabucala	
	Abdul Rahiman	
	Ravindra Deo	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1986	Satish C Gulabdas	Vimal Prasad-Town Clerk
	Pratap Chand	Mere Ravisa
	Jaffar Khan Ali	
	Hari Prasad	
	Jag Prasad	
	Norman Snodgrass	
	Ratu Isoa Tabucala	
	Abdul Rahiman	
	Ravindra Deo	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1987	Satish C Gulabdas	Vimal Prasad-Town Clerk
	Pratap Chand	Mere Ravisa
	Jaffar Khan Ali	
	Hari Prasad	
	Jag Prasad	
	Norman Snodgrass	
	Ratu Isoa Tabucala	
	Peni Atalifo	
	Ravindra Deo	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1988	Satish C Gulabdas	Vimal Prasad-Town Clerk
	Pratap Chand	Mere Ravisa
	Jaffar Khan Ali	
	Hari Prasad	
	Jag Prasad	
	Norman Snodgrass	
	Ratu Isoa Tabucala	
	Peni Atalifo	
	Ravindra Deo	

<u>YEAR</u>	<u>CCUNCILLORS</u>	<u>STAFF MEMBERS</u>
1989	Satish C Gulabdas	Vimal Prasad-Town Clerk
	Waisea Rawaqa Suliwaliwa	Mere Ravisa
	Jag Prasad	
	Norman Snodgrass	
	Surendra Rama	
	Abraham Hazelman	
	Ro Motea Vakaotia	
	Fr. P Likiliki	
	Raymond Fong	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1990	Satish C Gulabdas	Vimal Prasad-Town Clerk
	Waisea Rawaqa Suliwaliwa	Mere Ravisa
	Jag Prasad	
	Norman Snodgrass	
	Surendra Rama	
	Abraham Hazelman	
	Ro Motea Vakaotia	
	Fr. P Likiliki	
	Raymond Fong	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1991	Satish C Gulabdas	Vimal Prasad-Town Clerk
	Waisea Rawaqa Suliwaliwa	Mere Ravisa
	Jag Prasad	
	Norman Snodgrass	
	Surendra Rama	
	Abraham Hazelman	
	Ro Motea Vakaotia	
	Fr. P Likiliki	
	Raymond Fong	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1992	Satish C Gulabdas	Vimal Prasad-Town Clerk
	Waisea Rawaqa Suliwaliwa	Mere Ravisa
	Jag Prasad	
	Norman Snodgrass	
	Surendra Rama	
	Abraham Hazelman	
	Ro Motea Vakaotia	
	Ulaiasi Veitata	
	Raymond Fong	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1993	Satish C Gulabdas	Vimal Prasad-Town Clerk
	Waisea Rawaqa Suliwaliwa	Mere Ravisa
	Jag Prasad	
	Ratu Isoa Tabucala	
	R Harak	
	Raijieli Lal	
	Alfred Lepper	
	Ulaiasi Veitata	
	Raymond Fong	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1994	Raymond Fong	Vimal Prasad-Town Clerk
	Waisea Rawaqa Suliwaliwa	Mere Ravisa
	Jag Prasad	
	Ratu Isoa Tabucala	
	Rogasiano Matai	
	Bobby Pravin Singh	
	Alfred Lepper	
	Abbay Chand	
	Feroz Khan	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1995	Raymond Fong	<u>Vimal Prasad-Town Clerk</u>
	Waisea Rawaqa Suliwaliwa	<u>Mere Ravisa</u>
	Jag Prasad	
	Ratu Isoa Tabucala	
	Rogasiano Matai	
	Bobby Pravin Singh	
	Abbey Chand	
	Feroz Khan	
	Bas Deo	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1996	Raymond Fong	<u>Vimal Prasad-Town Clerk</u>
	Waisea Rawaqa Suliwaliwa	<u>Mere Ravisa</u>
	Ratu Isoa Tabucala	
	Rogasiano Matai	
	Bobby Pravin Singh	
	Abbey Chand	
	Feroz Khan	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
1997-Before Council was dissolved.	Raymond Fong	<u>Vimal Prasad-Town Clerk</u>
	Waisea Rawaqa Suliwaliwa	<u>Mere Ravisa</u>
	D M Lal	<u>Dharmendra Lal</u>
	Sakiusa Naulu	<u>Samu Bainikoro</u>
	Shiu Shankar Singh	<u>Bisessar Lal</u>
	Manikam Sami	
	Gopendra Narayan	
	Hermant Kumar	
	Sant Lal	

<u>YEAR</u>	<u>ADMINISTRATORS</u>	<u>STAFF MEMBERS</u>
1997-Appointment of 3 Administrators	Ilisoni Tabuatamata – C/A	<u>Dharmendra Lal -Town Clerk</u>
	Pusp Raj - Administrator	<u>Mere Ravisa</u>
	Robin Mercer - Administrator	<u>Joji Lewenilovo</u>
		<u>Wame Nabete</u>
		<u>Bisessar Lal</u>
		<u>Rohini Rachael Ram</u>
		<u>Unaisi Ibetabakaucere</u>

<u>YEAR</u>	<u>ADMINISTRATORS</u>	<u>STAFF MEMBERS</u>
1998	Ilisoni Tabuatamata – C/A	<u>Dharmendra Lal -Town Clerk</u>
	Pusp Raj - Administrator	<u>Mere Ravisa</u>
	Robin Mercer - Administrator	<u>Joji Lewenilovo</u>
		<u>Wame Nabete</u>
		<u>Bisessar Lal</u>
		<u>Rohini Rachael Ram</u>
		<u>Unaisi Ibetabakaucere</u>

<u>YEAR</u>	<u>ADMINISTRATORS</u>	<u>STAFF MEMBERS</u>
1999	Ilisoni Tabuatamata – C/A	<u>Dharmendra Lal -Town Clerk</u>
	Pusp Raj - Administrator	<u>Mere Ravisa</u>
	Robin Mercer - Administrator	<u>Joji Lewenilovo</u>
		<u>Wame Nabete</u>
		<u>Bisessar Lal</u>
		<u>Rohini Rachael Ram</u>
		<u>Unaisi Ibetabakaucere</u>
1999 -(September Municipal Election)	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
	Peni Naulu	<u>Dharmendra Lal -Town Clerk</u>
	Andrew Lakshman	<u>Mere Ravisa</u>
	David M Lal	<u>Joji Lewenilovo</u>
	Asnok Kumar	<u>Wame Nabete</u>
	Rajendra Singh	<u>Bisessar Lal</u>
	Arvind Kumar	<u>Rohini Rachael Ram</u>
	Tevita Kabakoro	<u>Unaisi Ibetabakaucere</u>

	Shiu Shankar Singh	
	Sant Lal	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
2000	Peni Naulu	<u>Dharmendra Lal -Town Clerk</u>
	Andrew Lakshman	<u>Mere Ravisa</u>
	David M Lal	<u>Joji Lewenilovo</u>
	Ashok Kumar	<u>Wame Nabete</u>
	Rajendra Singh	<u>Bisessar Lal</u>
	Arvind Kumar	<u>Rohini Rachael Ram</u>
	Tevita Kabakoro	<u>Unaisi Ibetabakaucere</u>
	Shiu Shankar Singh	<u>Sailosi Qalilawa</u>
	Sant Lal	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
2001	Peni Naulu	<u>Dharmendra Lal -Town Clerk</u>
	Andrew Lakshman	<u>Mere Ravisa</u>
	David M Lal	<u>Joji Lewenilovo</u>
	Ashok Kumar	<u>Wame Nabete</u>
	Rajendra Singh	<u>Bisessar Lal</u>
	Arvind Kumar	<u>Rohini Rachael Ram</u>
	Tevita Kabakoro	<u>Unaisi Ibetabakaucere</u>
	Shiu Shankar Singh	<u>Sailosi Qalilawa</u>
	Sant Lal	

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
2002	Peni Naulu	<u>Dharmendra Lal -Town Clerk</u>
	Robin Irwin	<u>Mere Ravisa</u>
	David M Lal	<u>Yogesh Prasad</u>
	Bas Deo Lakhan	<u>Wame Nabete</u>
	Vimal Prasad	<u>Tandraiya Goundar</u>
	Arvind Kumar	<u>Yashwan Narayan Sami</u>
	Mahesh Charan	<u>Unaisi Ibetabakaucere</u>
	Christopher Bali	<u>Lusiana Lawe</u>
	Sant Lal	<u>Shamina Ali</u>

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
2003	Peni Naulu	<u>Dharmendra Lal -Town Clerk</u>
	Robin Irwin	<u>Mere Ravisa</u>
	David M Lal	<u>Dhirend Chand</u>
	Bas Deo Lakhan	<u>Wame Nabete</u>
	Vimal Prasad	<u>Tandraiya Goundar</u>
	Manoj Kumar	<u>Shamina Ali</u>
	Mahesh Charan	<u>Unaisi Ibetabakaucere</u>
	Christopher Bali	<u>Lusiana Lawe</u>
	Sant Lal	<u>Sanjesh Goundan</u>

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
2004	Peni Naulu	<u>Dharmendra Lal -Town Clerk</u>
	Robin Irwin	<u>Mere Ravisa</u>
	David M Lal	<u>Dhirend Chand</u>
	Bas Deo Lakhan	<u>Wame Nabete</u>
	Vimal Prasad	<u>Tandraiya Goundar</u>
	Manoj Kumar	<u>Shamina Ali</u>
	Mahesh Charan	<u>Unaisi Ibetabakaucere</u>
	Christopher Bali	<u>Lusiana Lawe</u>
	Sant Lal	<u>Sanjesh Goundan</u>

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
2005	Peni Naulu	<u>Dharmendra Lal -Town Clerk</u>
	Ram Pillai	<u>Mere Ravisa</u>
	Ashok Kumar	<u>Dhirend Chand</u>
	Ravi C Maharaj	<u>Wame Nabete</u>
	Vimal Prasad	<u>Tandraiya Goundar</u>
	Shiu Shankar Singh	<u>Shamina Ali</u>
	Ali Hussein	<u>Unaisi Ibetabakaucere</u>
	Pettine Simpson	<u>Lusiana Lawe</u>
	Manoj Kumar	<u>Sanjesh Goundan</u>

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
2006	Peni Naulu	<u>Dharmendra Lal -Town Clerk</u>
	Ram Pillai	<u>Mere Ravisa</u>
	Ashok Kumar	<u>Dhirend Chand</u>
	Ravi C Maharaj	<u>Wame Nabete</u>
	Vimal Prasad	<u>Tandraiya Goundar</u>
	Shiu Shankar Singh	<u>Minu Rita</u>
	Ali Hussein	<u>Unaisi Ibetabakaucere</u>
	Pettine Simpson	<u>James Billings</u>
	Manoj Kumar	<u>Sanjesh Goundan</u>

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
2007	Peni Naulu	<u>Dharmendra Lal -Town Clerk</u>
	Ram Pillai	<u>Mere Ravisa</u>
	Ashok Kumar	<u>Dhirend Chand</u>
	Ravi C Maharaj	<u>Wame Nabete</u>
	Vimal Prasad	<u>Tandraiya Goundar</u>
	Shiu Shankar Singh	<u>Minu Rita</u>
	Ali Hussein	<u>Unaisi Ibetabakaucere</u>
	Pettine Simpson	<u>James Billings</u>
	Manoj Kumar	<u>Sanjesh Goundan</u>

<u>YEAR</u>	<u>COUNCILLORS</u>	<u>STAFF MEMBERS</u>
2008	Peni Naulu	<u>Dharmendra Lal -Town Clerk</u>
	Ram Pillai	<u>Mere Ravisa</u>
	Ashok Kumar	<u>Shiu Chand</u>
	Ravi C Maharaj	<u>Wame Nabete</u>
	Vimal Prasad	<u>Tandraiya Goundar</u>
	Shiu Shankar Singh	<u>Minu Rita</u>
	Ali Hussein	<u>Unaisi Ibetabakaucere</u>
	Pettine Simpson	<u>James Billings</u>
	Manoj Kumar	<u>Sanjesh Goundan</u>

<u>YEAR</u>	<u>ADMINISTRATOR</u>	<u>STAFF MEMBERS</u>
2009	Mr. Vijay Chand(JP)/Special Administrator	<u>Dharmendra Lal – Chief Executive Officer</u>
		<u>Mere Ravisa</u>
		<u>Shiu Chand</u>
		<u>Wame Nabete</u>
		<u>Pritika Narayan</u>
		<u>Unaisi Ibetabakaucere</u>
		<u>Timoci Vakabua</u>
		<u>Sanjesh Goundan</u>

<u>YEAR</u>	<u>ADMINISTRATOR</u>	<u>STAFF MEMBERS</u>
2010	Mr. Vijay Chand(JP)/Special Administrator	<u>Dharmendra Lal – Chief Executive Officer</u>
		<u>Mere Ravisa</u>
		<u>Shiu Chand</u>
		<u>Wame Nabete</u>
		<u>Pritika Narayan</u>
		<u>Unaisi Ibetabakaucere</u>
		<u>Timoci Vakabua</u>
		<u>Sanjesh Goundan</u>

<u>YEAR</u>	<u>ADMINISTRATOR</u>	<u>STAFF MEMBERS</u>
2011	Mr. Vijay Chand(JP)/Special Administrator	<u>Dharmendra Lal – Chief Executive Officer</u>
		<u>Maureen Ah Kee</u>
		<u>Shiu Chand</u>
		<u>Wame Nabete</u>
		<u>Navil Chandra</u>
		<u>Unaisi Ibetabakaucere</u>
		<u>Timoci Vakabua</u>
		<u>Sanjesh Goundan</u>
		<u>Ashika Singh</u>

<u>YEAR</u>	<u>ADMINISTRATOR</u>	<u>STAFF MEMBERS</u>
2012	Mr. Vijay Chand(JP)/Special Administrator	<u>Dharmendra Lal – Chief Executive Officer</u>
		<u>Maureen Ah Kee</u>
		<u>Shiu Chand</u>
		<u>Wame Nabete</u>
		<u>Navil Chandra</u>
		<u>Unaisi Ibetabakucere</u>
		<u>Timoci Vakabua</u>
		<u>Sanjesh Goundan</u>
		<u>Ashika Singh</u>



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25 August, 1997

The Chief Administrator  
 Savusavu Town Council  
SAVUSAVU

AUDIT OF COUNCIL ACCOUNT FOR 1991 - 1994

The audit of the 1991 to 1994 accounts have been completed and the accounts will now have to be reviewed by the Auditor-General.

Defects found and observations arising from the audit are forwarded for attention and necessary action.

CASH AND BANK

Bank Reconciliation

Stale Cheques

(i) The following stale cheques were appearing as unrepresented in the bank reconciliation statement as at 31/12/94.

<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u> \$
107469	26/1/88	41.00
026192	9/11/90	77.40
042284	20/5/91	59.00
058276	25/2/92	117.00
078786	30/4/92	136.25
062253	12/6/92	67.50
062261	19/6/92	400.00
		-----
		<b>\$898.15</b>
		=====

*Do we have  
 any cheques  
 not in the*

(ii) A lot of audit time was spent in carrying out and preparing bank reconciliation statements because reconciliations prepared by the Council were incorrect, for example -

(a) cheques which were presented in December, 1991 were shown as unrepresented as at 31/12/91

22  
 28/8/97

<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>	<u>Presented On</u>
48588	30/12/91	174.80	31/12/91
48591	"	2,350.00	"
48592	"	2,350.00	"

(b) Lodgements were at times either short or surplus.

REVENUE

The revenue collection for the past four years (inclusive of net deposits on sale of lots) and compared against the Approved Estimate and Revised Estimate were as follow :

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
	\$	\$	\$	\$
(a) Approved estimate	656,588	747,270	624,870	605,290
(b) Revised Estimate	395,081	180,592	250,200	173,619
(c) Actual Revenue	335,593	201,870	233,552	173,723
Difference Between:	-----	-----	-----	-----
Approved Estimate (a-c)	(\$320,995)	(\$545,400)	(\$391,318)	(\$431,567)
Revised Estimate (b-c)	\$59,488	\$21,275	\$16,648	\$104

Revenue that was anticipated to be collected during the period under audit (Approved Estimate) was drastically reduced to show the Revised Estimate amount in order to show low shortfall of revenue collection.

Arrears of Revenue

As a result of decrease in revenue collection compared against the revenue that was anticipated to be collected during those years, it is obvious that there would be consequent increases in the arrears of town rates, interest, garbage fees and other revenues.

At the time of our inspection, arrears listing (1991 - 1994) was not compiled and produced for inspection, thus it was not possible to establish the total debts owed to the Council. Moreover, despite repeated reminders, such listing was still not received at the time of writing this report.

Arrears of Revenue as reflected in the notes to the accounts for year 1990 were as follows :

Rates and garbage Fees	\$ 137,676
Interest on Overdue Rates	12,110
Total	=====
	\$149,786
	=====

*was there any at to receive this*

ates

**Arrears of Rates** - It was revealed by one of the Councilors during Finance Committee meeting on 17/12/92 that a lot of discrepancies were found during the course of inspection of rates records.

The Mayor, however, in the Monthly Ordinary Meeting held on 18/12/92 informed the Councilors that most of the records have been sorted out and staff were warned to make all efforts in order to update all the rates files. *- was this updated then or this is still exist?*

In view of the low rates collection over the years and consequent increase in arrears, the council should carry out thorough inspection of the rates records.

**Rates Collection** - Rates (General, Street Lighting and Loan) collected during the four years (1991-1994) under audit shows considerable decrease compared against 1990 which is tabulated below -

<u>Year</u>	<u>Rates Revenue</u>	<u>Percentage of Collection Over 1990</u>
	\$	%
1990	58,950	-
1991	34,751	59
1992	31,490	53
1993	40,174	68
1994	55,171	93

The rates collected by the Council is far below the average and every effort should be made in order to improve the recovery procedures including instigation of legal action. Moreover, General Rate and Fire Rate has not been increased since 1992 and 1991 respectively.

**Rates Reconciliation**

It was not possible to carry out rates reconciliation in the absence of arrears listing thus creating doubts regarding the accuracy of rates records and in view of low collection for the period under audit.

**Arrears of Business License Fees**

*What happened in the year 1994*

Town Councils are required to pay 5% of their trading license to Ministry of Finance under the provisions of section 16(1)(a) of Business Licensing Act No. 3 of 1976.

The Council has not paid any license to the Government (Ministry of Finance) since 1985 and as at 31/12/94 the Council owed \$4,336.97.

Lands Department has recovered \$2,178.28 from rates payable to the Council in 1996 as directed by the Ministry of Finance on 12/3/96.

*Valuation of rateable properties carried out in 1980*

Valuation of Rateable Properties

Town Councils are required to carry out a general valuation of all rateable land within its boundary every six years as required under Section 64 of the Local Government Act.

The last general valuation by the Council was carried out in 1980. The Minister had postponed sexennial valuation of rateable land within its boundaries until 31/12/89 as published under Legal Notice 26 of 15/4/89.

Despite the order issued by the then Minister, the Council has yet to undertake any valuation.

In the absence of any valuation since 1980, new commercial lots in the town are not being levied rates thus the Council has been deprived of additional income.

Receipt Book Register

The following Receipt Books (market stalls) were not taken on charge in the Receipt Book Register.

03001	-	04000 (88C)	In Use
04001	-	12000 "	8 books (Unused)
01001	-	06000 (\$1.65)	5 books "

*This is not a regular check to be carried out*

Moreover, there was no evidence to indicate that the register was being checked by either the Town Clerk or any other staff.

Building Fees Register

The register was neither checked by the Town Clerk nor any other staff other than the person maintaining it.

Inward Mail Register

The register maintained by the Clerk/Typist lacked evidence of any checks carried out by any other staff.

EXPENDITURE

Examination of payment vouchers revealed the following :

- (i) there was a lack of adequate internal checks of vouchers prior to making payments;
- (ii) most payment vouchers did not have supporting documents such as receipts and invoices for the supply of goods and services, for examples refer to the Annexure attached;
- (iii) payments were at times made on the strength of photocopied receipts, invoices or fax copy of documents;

- (iv) adequate details were not entered in the vouchers; and
- (v) Local Purchase Order is still not being issued by the Council for procurement of goods and services.

The above irregularities are serious and creates doubts whether all payments made by the Council were legitimate and paid to the bona-fide persons/organisations. These defects have been subject to audit query over number of years. Examples of other defects in addition to (ii) above are elaborated below.

Overdue Accounts

The following payments made to Gulabdas Limited and endorsed in the Vouchers as "overdue accounts" lacked supporting receipts/invoices-

<u>P.V. Reference &amp; Date</u>	<u>Particulars</u>	<u>Amount</u> \$
014174 of 20/2/91	Part-payment on overdue account for purchase of stationery, beverages, tools and other toiletries for the office	4,000.00
014178 of 28/2/91	Payment of overdue accounts for the purchase of materials and other relevant stuff	1,809.17
044216 of 2/4/91	Outstanding account as at 28/2/91	2,454.22
		-----
		<b>\$8,263.39</b>
		=====

In the absence of any supporting documents, it was not possible to identify when the services were rendered and also reflect these figures accurately in the accounts. Hence the above amount of \$8,263 has been shown under "Miscellaneous" thus creating doubts on the authenticity of the payments and also resulting in massive increase in expenses under this item compared to preceding years.

Petty Cash

The Council has a float of \$200.00 for petty cash payments and disbursements made from this amount were unsupported by petty cash vouchers and supporting receipts/invoices.

Housing Allowance - Town Clerk

Housing Allowance paid to Town Clerk as follows, lacked the approval of the Higher Salaries Commission. Moreover, the increase in Town Clerk's salary from \$9,961 in 1991 to \$12,267 also lacked the approval of the Higher Salaries Commission.

1991	\$1,600
1992	\$2,311
1993	\$1,818
1994	\$1,968
	-----
	<u>\$7,697</u>
	=====

Mayor's Allowance

The increase in Mayor's Allowance from \$2,000 to \$2,800 lacked the approval of the Minister.

Telephone Register

*— average for 2 regions and local calls.*

The register is only entered with trunk calls and any calls made locally either official or private are not recorded. There was no evidence that the register was being checked by anyone including Town Clerk.

Telephone charges increased from \$4,450 in 1991 to \$6378 in 1994 an increase of \$1,928 or 43% which is considered to be high.

Second Stage Foreshore Reclamation

A special Finance Committee Meeting was held on 25/3/91 to decide the awarding of tenders for the second stage Foreshore Reclamation and Construction of Proposed Lay-By for foreshore area.

Tenders received for the second stage Foreshore Reclamation were as follows :

(1)	Rams Construction	\$39,690
(2)	Date Line Truckers Limited	\$44,583
(3)	Afzal Industries	\$40,584
(4)	Hot Spring Hire Services	\$50,360

The Committee awarded the tender to Hot Spring Hire Services who had tendered the highest amount for the project.

According to the minutes of the above meeting only one tender was received from Furniture Manufacturers (Fiji) Limited for the construction of Lay-By for Foreshore Reclamation area. The committee awarded the tender to this company for \$29,712.00.

Civic Reception

The Council had incurred considerable amount of expenditure totalling \$19,619 on Civic Reception from 1991 to 1994.

Out of the total amount \$6,892 spent during 1991, \$5,086 or 74% was spent in December.

Grog Account

During 1993 a substantial amount of \$1,301 worth of grog was purchased by the Council.

Travelling and Subsistence

The following payments were made to the Mayor and Town Clerk to attend 11th PACOM Congress Meeting in Malaysia in 1991 :

<u>P.V. Reference &amp; Date</u>	<u>Particulars</u>	<u>Amount</u> \$
048445 of 3/9/91	Pocket expenses paid to Town Clerk	750.00
048449 of 3/9/91	Pocket Expenses paid to Mayor	750.00
044951 of 31/12/91	Part payment on refund of air fares to Mayor	2,350.00
048952 of 31/12/91	Part payment on refund of air fares to Town Clerk	2,350.00
		-----
		<u>\$6,200.00</u>

It was not possible to establish on which basis pocket expenses were paid in the absence of any supporting details. Moreover, no airline tickets/invoices were attached to support the refund of air fares.

The expenditure incurred above is 52 percent of the total amount (\$11,791) spent on travelling and subsistence during 1991.

Hire of Photocopying Machine

The Council paid rental amounting to \$1,323.42 during 1993 for hire of photocopying machine. It would be economical for the Council to purchase its own photocopying machine.

Surcharge - FNPF

On Payment Voucher 208 of May, 1994, the sum of \$200.00 was paid to FNPF being surcharge on late contribution.

The surcharge should have been debited against the staff responsible for the negligence and eventually recovered from his salary.

Expenses on Consultant

The following amounts were paid to A.K. Karan Consultants for various consultancy works carried out in 1991-

	\$
Survey Fees	3,000.00
Redefinition of Narain Lots	
Documentation and transfer fees for Foreshore Reclamation	8,057.50
Supervision Work - Foreshore Development	6,500.00
	-----
	<u>\$17,557.50</u>
	=====

Competitive quotations were not obtained from other Consultants to carry out the above work.

Interest and Bank Charges

Bank interest and charges had escalated during the period under audit compared against 1990 as shown below :

<u>Year</u>	<u>Amount</u>	<u>Increase</u>	<u>Over</u>	<u>1990</u>
	\$	<u>Amount</u>	<u>Percentage</u>	
		\$	%	
1990	3,759			
1991	14,063	10,304		274
1992	11,876	8,117		216
1993	9,869	6,110		162
1994	8,831	5,072		135

The Council will continue to meet such charges until it clears its overdraft facility.

Salaries, Wages and Related Payments

A comparison of Salaries, Wages and related payments made during 1991 and 1990 reveals considerable increase in 1991 as shown hereunder :

<u>Salaries/Wages/Related Payments</u>	<u>1991</u>	<u>1990</u>	<u>Increase</u>	
	\$	\$	<u>Amount</u> \$	<u>Percent</u> %
Town Clerk's Salary	12,267.21	9,661.21	2,606.00	26.97
" " Allowance	1,650.00	500.00	1,150.00	230.0
Mayoral Allowance	2,000.00	1,000.00	1,000.00	100.0
Clerk/Typist	3,420.26	3,048.00	372.26	12.21
Wages	26,711.00	24,294.92	2,416.08	9.94
Firemen Salary	7,267.14	-	7,267.14	100.0
" Allowance	1,444.33	-	1,444.33	100.0
Acting Town Clerk Allowance	200.00	-	200.00	100.0
	<u>54,959.94</u>	<u>38,504.13</u>	<u>16,455.81</u>	<u>42.93</u>

Increase in payroll expenditure were also noted during 1992, 1993 and 1994. The Council should exercise strict control over their expenditure so as to ensure that funds are utilised to provide better service to the ratepayers and in return would expect improved rates collections.

Value added Tax (VAT)

it was observed from VAT Returns that the Council had paid incorrect amounts to the VAT Unit as tabulated below :

<u>Period</u>	<u>Total Output Tax (Sales)</u> \$	<u>Total Deduction (Input Tax)</u> \$	<u>To Pay</u> \$	<u>Refund</u> \$	<u>Amount Paid</u> \$
July, 1992	230.46	7.15	223.31	-	230.46
August, 1992	163.18	127.13	36.00	-	163.18
September, 1992	170.71	105.36	65.35	-	170.71
October, 1992	215.56	125.74	89.82	-	215.56
November, 1992	134.80	116.14	18.66	-	134.80
December, 1992	226.02	471.18	-	245.16	226.73
	<u>1,140.73</u>	<u>952.70</u>	<u>433.14</u>	<u>245.16</u>	<u>1,141.44</u>

<u>Period</u>	<u>Total Output Tax (Sales)</u> \$	<u>Total Deduction (Input Tax)</u> \$	<u>To Pay</u> \$	<u>Refund</u> \$	<u>Amount Paid</u> \$
January, 1993	518.68	211.67	307.06	-	518.68
February, 1993	518.68	595.55	-	76.87	1,179.63
March, 1993	629.54	307.06	322.42	-	629.54
April, 1993	331.17	387.21	-	56.04	331.17
	<u>1,998.07</u>	<u>1,501.49</u>	<u>629.48</u>	<u>132.91</u>	<u>2,659.02</u>
October, 1994	475.27	588.18	-	112.91	112.91

It is obvious from above that the staff responsible for making VAT Returns lacked knowledge on preparation and submission of returns to the VAT Unit thus resulting in overpayments. The Council should maintain proper VAT records to ensure that accurate amounts are either paid to or a refund is made from VAT Office.

Attendance Register

( The Register was not being signed on and off daily by the employees but only signed on Fridays for whole of the week.

ASSETS

FNPF Loan : Purchase of Land Previously Owned by Narain Construction Company Limited

The above property valued at \$350,000 was purchased from FNPF through a loan of \$300,000 from FNPF and an initial deposit of \$50,000 was paid by the Council. The period of loan was for 10 years at interest rate of 9.95% per annum and repayment of 2 instalment per year. The first instalment of \$24,021 (principal and interest) was due for repayment on 1/7/91. However todate the Council has only made the following repayments:

<u>Date</u>	<u>Amount Paid</u>
31/3/92	\$24,021.71
15/3/93	\$25,000.00
25/6/96	\$12,500.00
6/9/96	\$12,500.00
	-----
	<u>\$74,021.71</u>

The table below shows that repayment of loans were not being made in accordance with the Amortisation Schedule and as a result the balance in the loan account has increased by considerable amount against the loan amount of \$300,000.

<u>Period</u>	<u>Balance as per Amortisation Schedule</u>	<u>Balance as per FNPF Loan Confirmation (Inclusive of Sum in Arrears)</u>
	\$	\$
31/12/91	281,353.90	320,568.11
31/12/92	260,806.36	338,434.30
31/12/93	238,163.49	345,896.45
31/12/94	213,211.60	381,169.25
31/12/95	185,715.25	419,741.52

The loan balance will continue to escalate if repayments are not made regularly or in accordance with the Amortisation Table.

One of the Condition of the Loan Agreement between the Council and FNPF was that any proceeds from Sale of Lots should have been utilised for loan repayment. However, proceeds received from sale of lots have been utilised to finance the General Fund. This has not only contravened the loan agreement but is also against Section 49 of the Local Government Act.

Foreshore Reclamation

The foreshore reclamation was developed though a loan of \$150,000 from Westpac Banking Corporation. The balance in the loan account as at 31/12/94 was \$159,383 which is guaranteed by the Government of Fiji as third party.

Sale of Lots

The table below shows sales of lots including deposits received from 1985 to 1994 by each subdivision. This summary was compiled from detailed listings provided by the Council on the request of this Office.

<u>Division</u>	<u>1985</u>	<u>1986</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>Total</u>
	\$	\$	\$	\$	\$	\$	\$	\$
Nakama Subdivision	-	-	-	43500	11604	7500	4000	66604
Narain Heights - Land Sales Title Issued	-	-	-	176500	24000			200500
Vunikoka Subdivision Land Sales	-	-	-	20000	17450	2300	3245	42995
Navaqiqi Subdivision Land Sales	-	-	-	-	-	-	15000	15000
Verevere Road - Land Sales	-	-	-	7000	500	19500	-	27000
	-	-	-	247000	53554	29300	22245	352099
Foreshore Reclamation Stage 1 (Title Issued)	4300	4150	37600	17000	55900	20250	-	139200
Foreshore Reclamation Stage 2	-	-	-	-	-	83000	12000	95000
	4300	4150	37600	17000	55900	103250	12000	234200
<b>TOTAL</b>	<b>\$4300</b>	<b>\$4150</b>	<b>\$37600</b>	<b>\$264000</b>	<b>\$109454</b>	<b>\$132550</b>	<b>\$34245</b>	<b>\$586299</b>

Total revenue on sale of lots and deposits as per the Annual Accounts from 1985 to 1994	\$723,878
Total Amount received as per above table	\$586,299
	-----
	\$137,579
	=====

It is a matter of grave concern that a substantial amount of \$499,958 is still owed to the Council.

The Council should make concerted efforts to collect the outstanding balance to service its debts and reduce the accumulated deficits.

Moreover, the Council did not maintain separate accounts for the NCC Property and Foreshore Reclamation but income and expenses for these two projects are incorporated in the General Fund.

Land development undertaken by the Council has been the major course of the current unhealthy financial position. It is obvious that a large project was undertaken by the Council with limited financial and human resources.

As at the end of 1994, \$379,664 was held as deposits on sale of lots and the Council would be forced to close its operations if the depositors start requesting for their refunds, since the amount held on deposit is not represented by cash.

LIABILITY

Bank Overdraft

It was observed that bank overdraft exceeded 5% of the recurrent gross revenue for period under audit which lacked the approval of the Minister of Urban Development, Housing and Environment as required under Section 40-1(a) of the Local Government Act.

<u>Year</u>	<u>Amount of Overdraft</u> \$	<u>% of Gross Est. Revenue</u>
1991	62,366.83	9.49
1992	88,630.41	11.86
1993	72,073.10	11.53
1994	68,317.55	11.27

Fire Services

A decision on the disposal of the credit balance of \$1,736 in the Fire Service Account has yet to be taken the issues has been subject to audit comment since 1981.

Accumulated Fund in Deficits

The total accumulated fund in deficit from 1991 to 1994 were as follows :-

<u>Account</u>	<u>1991</u> \$	<u>1992</u> \$	<u>1993</u> \$	<u>1994</u> \$
General Fund	220,203	228,211	282,854	296,178
Street Lighting	15,024	16,482	21,119	26,596
Loan Repayment	44,765	72,253	99,806	126,944
<b>Total</b>	<b>\$279,992</b>	<b>\$316,946</b>	<b>\$403,779</b>	<b>\$449,718</b>

The deficits were financed largely from deposits held and bank overdrafts.

Liability for Health Services

The Council has yet to reimburse Government amounts owed since 1982 for health services rendered. Total amount owed upto 1990 was \$19,101 and it was not possible to establish amount owed for the period under audit.

Financial Status

It is obvious from the above disclosures that the Savusavu Town Council is in serious financial problem and is technically insolvent. Let alone, the Council is unable to pay \$1,595, being audit fees for certification of 1989 and 1990 accounts despite repeated reminders.

GENERAL

Financial Statements

The Financial Statements for the years 1991 to 1994 were forwarded to this Office on 20 February, 1996, far well beyond the due date as required under Section 57 of the Local Government Act.

The audit of the accounts commenced in April, 1996 during the tour of Savusavu District. Due to large volume and number of years accounts to be audited, the accounting records were brought to Suva.

The accounts were prepared by a private accountant Adrian Ram and Company of Labasa which contained numerous errors and do not agree with the general ledger balances and was of no use. The whole four years accounts had to be redrafted, as a result the audit of the accounts have been prolonged.

Moreover, the Council has paid \$7,450 to the Accountant (Adrian Ram and Company) for the preparation of the Accounts. The Council did not obtain any other quotations from other accounting firms.

ANNEXURE B

GENERAL FUND SUMMARY

REVENUE

<u>Year</u>	<u>Sale of Lots</u>	<u>Deposit Received</u>	<u>General Revenue</u>	<u>Total</u>
	\$	\$	\$	\$
1985	9,500	6,800	125,766	142,066
1986	13,750	7,500	101,371	122,621
1987	29,238	2,150	37,676	69,064
1988	-	-	63,461	63,461
1989	-	30,100	70,602	101,102
1990	-	47,600	79,685	127,285
1991	135,000	134,690	64,943	334,633
1992	94,805	21,000	87,148	202,953
1993	27,950	109,700	93,559	231,209
1994	-	53,695	113,814	167,509
	<u>\$310,243</u>	<u>\$413,635</u>	<u>\$838,025</u>	<u>\$1,561,907</u>

EXPENDITURE

<u>Year</u>	<u>Foreshore Develop-ment</u>	<u>Consultancy Charges</u>	<u>Loan Repayment</u>	<u>Refund of Deposit</u>	<u>General</u>	<u>Total</u>
	\$	\$	\$	\$	\$	\$
1985	85,637	4,595	-	-	53,284	143,516
1986	60,895	875	1,274	450	56,271	119,765
1987	36,516	-	6,069	-	46,759	89,344
1988	23,354	-	-	-	43,306	66,660
1989	3,665	-	15,372	-	90,932	109,969
1990	4,068	-	29,500	2,750	100,319	136,637
1991	80,300	32,629	30,000	10,651	210,064	363,644
1992	1,000	1,396	57,022	10,310	163,543	233,271
1993	1,283	608	55,000	6,310	151,953	215,154
1994	-	1,790	33,000	4,060	128,984	167,834
	<u>\$296,718</u>	<u>\$41,893</u>	<u>\$227,237</u>	<u>\$34,531</u>	<u>\$1,045,415</u>	<u>\$1,645,793</u>

MINUTES OF ORDINARY FULL COUNCIL MEETING(2) HELD IN THE COUNCIL CHAMBER ON 18<sup>TH</sup> MARCH, 2011 AT 10.45A.M

MINUTES

453 Minutes of the Ordinary Full Council Meeting of the Savusavu Town Council dated 18<sup>th</sup> January, 2011 was presented, taken as read and CONFIRMED by the Special Administrator. CARRIED

MATTERS ARISING

Nil

REPORT OF COMMITTEES

454 FINANCE ADMINISTRATION, GENERAL PURPOSE & TRAFFIC MANAGEMENT

Report of Finance, Administration, General Purpose & Traffic Management Committee dated 7<sup>th</sup> February, 2011 was presented, taken as read and ADOPTED by the Special Administrator. CARRIED

Previous Land Sale - Audit report 2005

The Special Administrator also advised that a full investigation shall be carried out by the management in regards to the previous misappropriation of land sale fund-\$463,657.00. This is a highlight in the audit report since 1995. The Mayors and Councillors and the then management team should be consulted with letters to answer the queries on land sale. The Council has noted no records, but the Public Accounts Committee is highlighting the matter. Therefore the matter is of concern to this Council and the letter should be given to all the people who were engaged in Council before, and if there's no reply, then the matter rests, but this administration should be seen enquiring about this land sale.

455 BUILDING, HEALTH, CIVIC AMENITIES & ENVIRONMENT

Report of the Building, Health & Civic Amenities Committee dated 16<sup>th</sup> February, 2011 was presented, taken as read and ADOPTED by the Special Administrator. CARRIED

456 TASK FORCE

Report of the Task Force Committee dated 16<sup>th</sup> February, 2011 was presented, taken as read and ADOPTED by the Special Administrator. CARRIED

457 STAFF BOARD

Report of Staff Board Committee dated 16<sup>th</sup> February, 2011 was presented, taken as read and ADOPTED by the Special Administrator. CARRIED

GENERAL MATTERS

458 Software - MYOB

Our ref: A/20 NOTED that on the advice by the Accountant(Labasa/Savusavu), Mr. Anit Kumar Solanki, the MYOB system for the Council is old and needs to be re-programmed.

Resolved that the information shall be received and the Council's Accountant to formulate on the device.

LABASA TOWN COUNCIL  
**RECEIVED**  
Date/Time: 20/06/11  
Sign: *ms*

MINUTES OF ORDINARY FULL COUNCIL MEETING(2) HELD IN THE COUNCIL CHAMBER ON 15<sup>TH</sup>  
MARCH, 2011 AT 10:45A.M

Resolved that the information shall be received and the Council's Accountant to formulate on the device.

**459 In-House Training**

Our ref: S/16

NOTED that the management to conduct more in-house training to upgrade knowledge on finance management, time management, public relation, etc.,

Resolved that the information shall be received.

**460 Upgrading of Ganilau Park**

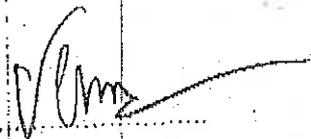
Our ref: T/8

NOTED that the Council wishes to gather ideas and form a sub-committee to look for donor agencies around Vanua Levu and also meet the business houses to solicit support in making Ratu Ganilau Park a multi-purpose playing field.

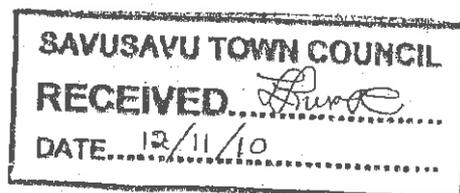
Resolved that the information shall be received.

The meeting concluded at 12.10p.m.

ADOPTED this 11<sup>th</sup> day of April, 2011

  
SPECIAL ADMINISTRATOR

12<sup>th</sup> November, 2010



C/o Post Fiji  
Savusavu

The Special Administrator  
Savusavu Town Council  
Savusavu

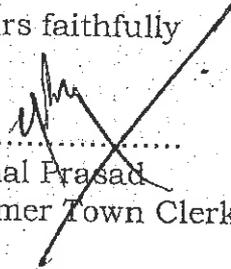
**Re: Public Accounts Committee Enquires**

In reference to your letter dated (Re: Public Accounts Committee Enquires) and today's meeting of 12/11/10 with the Special Administrator and Chief Executive Officer, I confirm to assist the Council in whatever way possible to clear doubts on Lands Sale deposits by previous Council. To my knowledge all records were kept up to date, and yearly audit was carried out and they never seemed any occasion whereby fraudulent practise were done with the Council revenue.

However, I would like to inform you that all proceeds from Land Sale was deposit in the main revenue account which also was the only operating account of the Council.

Additionally, I would like to seek permission from the Council for my accessibility to files and records in order to clarify the important matter to best knowledge.

Yours faithfully

  
.....  
Vimal Prasad  
Former Town Clerk



# **ANNEXURE 2**



# SAVUSAVU TOWN REVALUATION-2013

## SUMMARY OF VALUES

ZONING	NO OF PROPERTIES	2004 UV	2013 UV	% CHANGES
<b>RESIDENTIAL</b>				
RESB	320	\$5,317,500.00	\$6,987,400.00	31.40%
RESC	50	\$782,900.00	\$1,199,200.00	53.17%
<b>TOTAL</b>	<b>370</b>	<b>\$6,100,400.00</b>	<b>\$8,186,600.00</b>	<b>34.20%</b>
<b>COMMERCIAL</b>				
COMB	80	\$4,113,800.00	\$5,178,800.00	25.89%
COMC	14	\$447,500.00	\$555,000.00	24.02%
<b>TOTAL</b>	<b>94</b>	<b>\$4,561,300.00</b>	<b>\$5,733,800.00</b>	<b>25.71%</b>
<b>INDUSTRIAL</b>				
INDG	45	\$2,192,500.00	\$2,790,200.00	27.26%
INDH	1	\$0.00	\$166,000.00	
<b>TOTAL</b>	<b>46</b>	<b>\$2,192,500.00</b>	<b>\$2,956,200.00</b>	<b>34.83%</b>
<b>OTHER ZONING</b>				
CAPK	2	\$540.00	\$600.00	11.11%
CDEV	5	\$44,400.00	\$50,100.00	12.84%
CIVIC	23	\$989,560.00	\$1,209,210.00	22.20%
PUBOS	14	\$106,800.00	\$259,700.00	143.16%
SPEC	24	\$1,101,800.00	\$1,589,100.00	44.23%
<b>TOTAL</b>	<b>68</b>	<b>\$2,243,100.00</b>	<b>\$3,108,710.00</b>	<b>38.59%</b>
<b>GRAND TOTAL</b>	<b>578</b>	<b>\$15,097,300.00</b>	<b>\$19,985,310.00</b>	<b>32.38%</b>

In accordance with Local Government Act, 1972 and the Local Government Amendment Act, 1980, we have undertaken the sexennial re-valuation of Savusavu Town as shown in the Valuation Roll

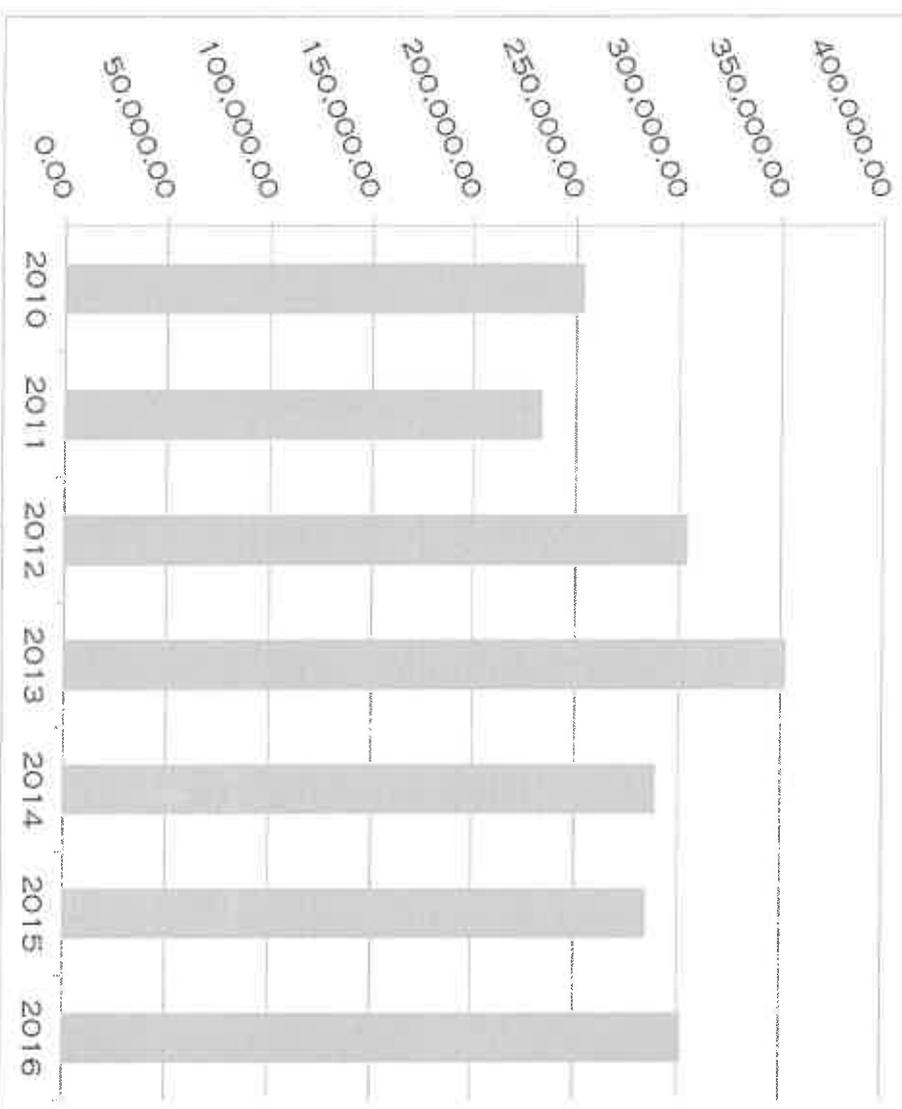
The Unimproved Value(UV) assessed for each property are in our opinion fair, consistent, uniform and in accordance with the Act.



KAA'KE TEKE  
 MIV, RV(Fiji)  
 OFFICIAL VALUER



BAR GRAPH SHOWING THE RATE COLLECTION FROM 2010 - 2016



■ Bar Graph Showing the Rate Collection from 2010 - 2016



# ANNEXURE 3



**MINUTES OF ORDINARY FULL COUNCIL MEETING FOR SAVUSAVU TOWN  
COUNCIL HELD IN COUNCIL CHAMBER ON 28<sup>TH</sup> AUGUST, 2009 AT 3.10P.M**

**Members Present:**

Mr. Vijay Chand(JP)/Special Administrator	- Chairman
Mr. Shiu Chand/Revenue Clerk/Actg. C.E.O	- Member
Miss Mere Ravisa/Cashier/Actg. C.E.O	- Member
Mr. Timoci Vakabua/Health Inspector/Building Surveyor	- Member
Mr. Govind Sami/Sirdar	- Member
Mrs Una Ibetabakucere/Typist Clerk	- Member
Miss Pritika Narayan/Recorder Clerk	- Member
Miss Minu Rita/Accounts Clerk	- Member
Mr. Sanjesh Goundan/Rates Clerk	- Member
Mr. Wame Nabete/Enforcement Officer	- Member

**Absent**

Mr. Inia Seruiratu/Commissioner Northern	- Apology Received- Labasa
Mr. D Lal(JP)/C.E.O	- Member -- Annual leave
Mr. Tandraiya Goundar/Market Master	- Member - Sick leave

**Prayer**

The meeting commenced with a word of prayer offered by the Enforcement Officer, Mr. Wame Nabete.

**Welcome**

The Chairman, Special Administrator/Mr. Vijay Chand (JP) chaired the meeting and welcomed the Management to this meeting.

**CORRESPONDENCE**

**Ministry of Local Government, Urban Development, Housing & Environment**

**Re: Rehabilitation, Maintenance and Construction of Roads Throughout Fiji**

**Letter dated: 7<sup>th</sup> September, 2009**

**File – R/8**

The Special Administrator, Mr. Vijay Chand(JP)/Chairman, informed the meeting that the Council should cease all tender works on public roads. As from next year, all road works outside and inside town boundary will be done by the government.

**076 Recommended that the information shall be received.**

**Mr. Mahendra & Dharendra Kumar**  
**Re: Land at the Back of Mahendra Kumar's Residence**  
**Letter dated 26<sup>th</sup> June, 2009**  
**File – D/1**

The above captioned was further deliberated in the meeting.

The above portion of land still belongs to Mr. Mahendra Kumar and the Council to relocate Mrs Florry Narayan to Nakama 3<sup>rd</sup> Stage Subdivision when the scheme plan is approved.

077 Resolved that the information shall be received.

### **CONFIRMATION OF MINUTES**

078 Minutes of the *Ordinary Full Council Meeting* dated 24<sup>th</sup> July, 2009 was presented taken as read and **ADOPTED** on the motion moved by Mr. Timoci Vakabua/Health Inspector/Building Surveyor, seconded by the Rates Clerk, Mr. Sanjesh Goundan.

### **REPORTS FROM VARIOUS COMMITTEES**

#### **079 CARNIVAL COMMITTEE**

Report of the Carnival Committee dated 4<sup>th</sup> August, 2009 was presented taken as read and **ADOPTED** on the motion moved by Miss Mere Ravisa/Cashier, seconded by the Typist Clerk/Mrs. Una Ibetabakaucere.

#### **080 OPEN DAY COMMITTEE**

Report of the Open Day Committee dated 4<sup>th</sup> August, 2009 was presented taken as read and **ADOPTED** on the motion moved by Mr. Sanjesh Goundan/Rates Clerk, seconded by the Accounts Clerk/Miss Minu Rita.

#### **081 TASK FORCE COMMITTEE**

Report of the Task Force Committee dated 12<sup>th</sup> August, 2009 was presented taken as read and **ADOPTED** on the motion moved by Miss Minu Rita/Accounts Clerk, seconded by Mr. Sanjesh Goundan/Rates Clerk.

#### **082 BUILDING, HEALTH, CIVIC AMENITIES & ENVIRONMENT**

Report of the Building, Health, Civic Amenities & Environment Committee dated 13<sup>th</sup> August, 2009 was presented taken as read and **ADOPTED** on the motion moved by the Cashier, Miss Mere Ravisa, seconded by the Sirdar/Mr. Govind Sami.

**083 FINANCE, ADMINISTRATION, GENERAL PURPOSE & TRAFFIC MANAGEMENT**

Report of the Finance, Administration, General Purpose & Traffic Management Committee dated 20<sup>th</sup> August, 2009 was presented taken as read and **ADOPTED** on the motion moved by the Cashier/Miss Mere Ravisa, seconded by the Sirdar/Mr. Govind Sami.

**MATTERS ARISING**

**Item 092- Finance Committee Meeting – 20<sup>th</sup> August, 2009**

**Prema Nand**

**Re: Twin Cab Application**

**File – T/27**

**084 Recommended that the Council is not in a position to issue twin cab base due to the freeze of new public service vehicle permits by Land Transport Authority.**

**OTHER RELEVANT MATTERS**

**Challenge Fund**

**File – C/27**

The Special Administrator, Mr. Vijay Chand(JP), enquired in the meeting regarding the challenge fund.

Mr. Shiu Chand/Actg. C.E.O, informed the meeting that an initial deposit of \$10,000.00 was made to the Divisional Engineer Northern's office to commence on the upgrading of Shiu Chand Road.

**085 Recommended that the Special Administrator, Mr. Vijay Chand(JP), will follow up with the DE(Northern) on the above matter.**

**Drain**

**Gock Chang Pang's Store**

**File – D/5**

The Health Inspector/Building Surveyor, Mr. Timoci Vakabua, raised his concern regarding the opening in front of Gock Chang Pang's store is a hazard to the public which could be covered with timber or concrete slabs.

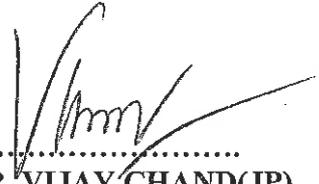
Mr. Vijay Chand(JP)/Special Administrator advised the meeting that when the Council is rich in finance, then it will be in a position to maintain the said area.

**086 Recommended that the information shall be received.**

Conclusion

The meeting concluded at 4.10p.m with a word of prayer offered by the Work Supervisor/Mr. Govind Sami.

CONFIRMED;



.....  
MR. VIJAY CHAND(JP)  
SPECIAL ADMINISTRATOR  
SAVUSAVU TOWN COUNCIL  
CHAIRMAN



.....  
S Chand  
Actg. C.E.O

DATE: 09/10/09.....



# SAVUSAVU TOWN COUNCIL

HEAD: SHIU - CHAND ROAD TO: PUBLIC WORKS DEPARTMENT

V/NO: 2/09

*DIVISIONAL ENG. WORKS*

	DETAILED DESCRIPTION OF SERVICE OF ARTICLE	CONSIDERED	VAT	AMOUNT
13/07/2009	<i>Being part payment for land works on Sain Chand Road - August 15 2009.</i>			
	CHEQUE # <i>000 223</i>	\$	\$	\$ <i>10,000</i>

I certify that the above claim amounting to *Ten Thousands dollars* is correct and the goods/service charged for the above have been received / rendered.

*[Signature]*  
.....  
Special Administrator

*[Signature]*  
.....  
Chief Executive Officer

Prepared by: *[Signature]*  
.....  
(Accounts Officer)

Checked by: *[Signature]*  
.....

Signature of Receiver: *[Signature]*  
.....

Date: *13/7/09*

# KEY PILLARS

## For

# REBUILDING FIJI

1. Ensuring Sustainable Democracy and Good and Just Governance
2. Developing a Common National Identity and Building Social Cohesion
3. Ensuring Effective, Enlightened and Accountable Leadership
4. Enhancing Public Sector Efficiency, Performance Effectiveness and Service Delivery
5. Achieving Higher Economic Growth While Ensuring Sustainability
6. Making More Land Available for Productive and Social Purposes
7. Developing an Integrated Development Structure at the Divisional Level
8. Reducing Poverty to a Negligible Level by 2015
9. Making Fiji a Knowledge-based Society
10. Improving Health Service Delivery
11. Enhancing Global Integration and International Relations.



# **ANNEXURE 4**





























# Quote

Quote No: 1369  
 Date: Feb 18, 2016

T.I.N: 19-53163-0-8  
 Fiji: Lot 1, Wailada, Lami.

P: +679 3563222  
 M: +679 9992224  
 E: info@theaccountingsolution.com.fj  
 W: www.theaccountingsolution.com.fj

For: Savusavu Town Council  
 Savusavu

Code	Description	Quantity	Rate	Discount	Amount
CBA026	AccountRight Premier v2015 The flexible way to manage your advanced accounting needs Perfect for: > Complex businesses > Running a separate admin team > Operating in multiple currencies > Advance NGO's	1.00	\$1,989.78	10.00%	*\$1,790.80
CBA002	Implementation, Set-up and training Add on solution > Backups > Online Support > Technical Support > Data file and system maintenance *Travelling, accomodation and perdfem expenses to be arranged and catered by Savusavu Town Council	1.00	\$3,890.00	20.00%	*\$3,112.00

Thank you for giving us the opportunity to quote.  
 In case you need any further details or clarifications please feel free to contact us any time.

Total \$4,902.80



01 November 2017

Dear Valued Customer,

Please find below quote for MYOB installation and training

**Product Detail & Prices:**

MYOB installation and Training				
1	MYOB Account Right Basics License		\$2000.00	\$2000.00
2	User support for installation and training (if it is in Suva)		\$500.00	\$200.00
3	Accommodation and Transport for 2 days (if it is in Suva)		\$500.00	\$500.00
				\$3000.00

**Quotation Validity**

This quotation is valid for 14 days from the date of the quote.

**Delivery**

MYOB will be installed in 2 weeks time after signing off proposal or receiving LPO.

Thank you for contacting Daltron, we look forward to serving you with Great Brand at Best Price.

Yours Faithfully,

Rajesh Vuppala

**Head of Corporate & software**

P: (679)-9996803 F: (679)-331 5093

E-mail: [r.vuppala.finance@carpenters.com.fj](mailto:r.vuppala.finance@carpenters.com.fj) | Website: [www.daltron.com.fj](http://www.daltron.com.fj)

Address: Argo St, Walu Bay. P.O Box 16334, Suva



Managed Partner  
Color & Imaging

Labasa CharanDevi Singh Building, Main  
Street, Labasa, Fiji

+675 3811176  
+675 9811178  
**daltron**



*your IT solutions partner*

**LEXMAR**

 **Microsoft**

**lenovo**  
THINK

**GFI**

**MYO**



**xerox**

 **MoneyWor**

**Genius**

**SAC**

**cisco**

**KASPERSKY**

**VMWARE**



# Hardware and Software

Your IT Solutions Partner

Our Business Partners

Business Notebooks, Desktops All-in-one PC's, Printers, Multifunction printers and all in ones printers which are always kept in stock by Daltron for all your immediate and future needs..

Rajesh Vuppala  
Head of Corporate & Software  
P: (679) 6660277 F: (679)-331 5093  
E-mail: [r.vuppala.finance@carpenters.com.fj](mailto:r.vuppala.finance@carpenters.com.fj) | Website: [www.daltron.com.fj](http://www.daltron.com.fj)  
Address: Argo St, Walu Bay, P.O Box 16334, Suva

Computech Electronics Limited t/a Daltron:

**Head Office**  
Argo St, Walu Bay  
P O Box 16334  
Suva, Fiji Islands

**P** +679 3300854/3315093  
**F** +679 3315093  
**E** [info@daltron.com.fj](mailto:info@daltron.com.fj)

**W**  
[www.daltron.com.fj](http://www.daltron.com.fj)

**Lautoka**  
MH Hyper, Main Street  
Lautoka, Fiji

**P** +679 6660277  
**F** +679 6660277

[Click here to enable desktop notifications for Gmail.](#) [Learn more](#)

Gmail

More

COMPOSE

Savusavu Town Council - - MYOB AccountsRight Inbox x

Inbox (45)

Starred

Sent Mail

Drafts (22)

More



vinal



**Serupepeli Tukania**

Sent a message



**Prasnil Chand** Hi Vinal, As per our phone conversation earlier today, please find ...



**Prasnil Chand** Hi Vinal, As per our phone conversation earlier today, please fin...

**Prasnil Chand**

11:43 AM (52 minutes ago)

to me, Sanjay

Hi Vinal,

As per our phone conversation earlier today, please note that the setup cost include following items:

- Installation of Software and other configurations
- Setup of Chart of Accounts
- Setup of Tax codes
- User Training
- Accommodation and Air Fare costs.

Should you have any queries on the above, please do not hesitate to contact us.

Kind Regards,

\_\_\_\_\_

## Original

## SALES QUOTATION

Quote Number

Quote Date

Page

146857

30.08.17

1/1

Customer No.

Your Reference

S201

Att : Vinal

Your Contact

Quote Validity Until

30.09.17

Pooja Pritika Lal

Delivery Address

SAVUSAVU TOWN COUNCIL

SAVUSAVU TOWN COUNCIL

P O BOX 201, SAVUSAVU

Fiji

Item Code	Description	Quantity	UoM	Price	Disc %	VAT %	VIP Total
MU19-RET-AU	SOFTWARE MYOB ACCOUNTRIGHT PREMIER V19	1	EACH	4,219.61	0.00	9.00	4,219.61

Quotation Subtotal: **FJD 3,871.20**

Rounding: **FJD -0.01**

Total Before VAT: **FJD 3,871.19**

Total VAT Amount: **FJD 348.41**

**Total Amount: FJD 4,219.60**

### Terms:

L.P.O's accepted from approved customers only.

Your approved credit terms, if any, apply.

Please do not feel offended if we call for payment after payment-due date.

### Return/Refund Policy:

No return/refund after 7 days. 20% re-stocking fee for Returns/change of mind. Returns must be in original sealed packaging. Refunds over \$100 by cheque from Head Office.

### Terms & Conditions:

All Prices are Inclusive of 9% VAT , Unless otherwise stated.

This quote is valid for 14 days or for the duration of any promotions. This quote is NOT valid in the event of a devaluation & changes in import-duty rates or international freight rates.

All Prices changes for any reason will be without prior notice.

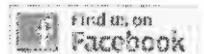
All **Memory Modules** sold are **Not Covered under Warranty**.

Warranty is not covered for items damaged physically or by electrical spikes & surges.

All items have a Back To Base warranty. Stock availability is only valid at time of quote.

**PRICES VALID TILL Saturday, 30 September, 2017 OR WHILE STOCKS AVAILABLE**

Errors and Omissions Excepted. (E&OE).



## Janty Bondwell Ltd

7 Moti Street Samabula, Suva, Fiji Islands. G.P.O. Box 565, Suva, Fiji Islands. Ph:(679) 338 5549 Fx: (679) 338 2713 Email: info@bondwell.com.fj  
 Queens Road, Martintar, Nadi, Fiji Island. Ph:(679) 672 6033 Fx: (679) 672 6046 | 5 Tui Street, Marine Drive, Lautoka, Fiji Islands. Ph: (679) 666 2001 Fx: (679) 666 2053  
 Email: Suva - consumable.sales@bondwell.com.fj | Nadi - salesnadi@bondwell.com.fj | Lautoka - sales1lautoka@bondwell.com.fj | web:www.bondwell.com.fj

# Quotation

ABINESH SUDAN LAL <abineshsudanlal@gmail.com>

Mon 2/1/2016 8:48 AM

To:ssvtowncouncil@connect.com.fj <ssvtowncouncil@connect.com.fj>;

Cc:shiuchand@live.com <shiuchand@live.com>;

Dear Sir

Please find below the quotation for MYOB upgrade.

1. Install MYOB V.19.5 - MULTIPLE USER	\$50
2. Import/Export balances from old data file to new.	\$150
3. Design invoice and receipts for transactions	\$150
4. Train cashier and the accounts officer.	\$150
<b>Total</b>	<b>\$500.00</b>

Thanks

**ABINESH SUDAN LAL**  
**PHONE: 7726571/8853602**



# QUOTATION

Unit 23 Level 1 President Plaza  
 164 Ratu Mara Rd  
 Samabula, Suva  
 Office: 3382363 Mobile: (679) 7772458  
 P.O Box 19361, Suva  
 Email: info@ashpri.com.fj

Quotation No: Q2017027  
 T.I.N: 16-48547-0-9  
 Customer PO No: Vinal  
 Date: 08-Sep-17

**Bill To:**

Savusavu Town Council  
 P.O Box 201  
 Verevere  
 Savusavu  
 Fiji

**Ship To:**

Savusavu Town Council  
 P.O Box 201  
 Verevere  
 Savusavu  
 Fiji

ITEM NO.	DESCRIPTION	QTY	UNIT	PRICE	DISC%	EXTENDED
MA-FUL-NZ	MYOB AccountRight Standard NZ V2017.x Multiple Users with one database, Desktop/ Server version (no upgrades)	1	EA	1958.00		\$1,958.00
MYOB-CONSULT	MYOB Consulting - Installation, Setup, configuration, CoA and Layouts-/Forms. Install on Server & 4 PCs (excludes any data conversion or migration)  ** estimate only additional requirements @\$125/ hr	6	HRS	125.00		\$750.00
MYOB-TRAIN-HR	MYOB Operational Customised Training (for 5 users)  *** Excludes accommodation & travel expenses. *** Estimate only additional requirements @ \$125/hr (optional)	8	HRS	125.00		\$1,000.00

Salesperson: Bhan Reena Narayan  
 Attention: Mr Vinal - Savusavu Town  
 Validity: The Quotation is Valid for 14 Days

Sale Amt (VEP):	\$3,708.00
Freight:	\$0.00
VAT:	\$333.72
Total Amt (VIP):	\$4,041.72
<b>Balance Due:</b>	<b>\$4,041.72</b>

Subject to any agreement to the contrary, the work is limited to the services noted below.

#### Estimated Pricing

##### Option 1 – Cloud Based

- 1. Monthly subscription of MYOB AccountRight Standard  
Cost \$150.00 monthly**

##### Option 2 – Desktop/PC Based

- 1. Licensed Version of MYOB AccountRight Standard  
Cost \$2,250.00 includes 12 months Free MYOB businessSupport**
- 2. MYOB Support starting from 2<sup>nd</sup> Year  
Cost \$1,500.00 per year / \$125 per month  
Refer Appendix 1 for Terms and Conditions**

Fixed Cost on acceptance of either of the above option

- a. Setup of MYOB AccountRight for Savusavu Town Council  
Cost \$2,150.00**
- b. Attend to any other services as required from time to time.**

Our fees are based on estimated hours and hourly rates, determined by each professional's level of experience. The item c does not include a set fee but is charged on time and cost basis on the hourly rate of \$120 - \$450, depending on Staff/Partner utilised.

The estimated cost of providing the services is exclusive of VAT and disbursements and provided upon the assumption the source material provided by you is accurately presented to us.

Unless otherwise stated in writing, any estimates which we provide to you of our anticipated fees and disbursements are only indicative of the amounts you can expect to be charged.

Estimates are not quotes and are not binding on us. In the event that circumstances of the services to be provided change from the original quotation, a new quotation between the two parties will be agreed before any further work is undertaken.

Unless there are significant changes in your operations, the increase in fees for subsequent periods would be for CPI only.

#### Terms of Trade

The terms of payment will be 50% up-front payment prior to commencement of agreed scope of work stated above. If we incur any costs of collection, such as legal fees and collection agency fees etc., you agree to indemnify us for all such costs. We reserve the right not to perform any further work for clients who do not abide by these payment terms.

The undersigned agrees and undertakes that he or she will be personally liable for all current and future services rendered by us to this business.

#### Responsibilities

We will ensure that all products/services are provided in accordance with the agreed timeframe and are to a professional standard.

You are required to arrange for any IT system upgrade and changes that maybe be required for the services/ products to function in your business IT infrastructure. You shall be responsible for both the completeness and accuracy of the information supplied to us that may assist us in providing the product/ service to the best of our abilities.

#### Period of Engagement

This engagement will start upon acceptance of the terms of engagement by you.



Crosbie & Associates  
Chartered Accountants

Top Floor  
HLB House  
3 Cruickshank Road  
Nadi Airport  
Telephone: 670 2430  
Fax: 670 2102  
Mobile: 992 7688

Level 2  
Mid City  
Waimanu Road  
Suva  
Telephone: 331 1061  
Fax: 331 1005  
Mobile: 948 7862

Top Floor  
Bahadur Ali Building  
Nasekula Rd  
Labasa  
Telephone: 881 1561  
Fax: 670 2102  
Mobile: 890 9283

**Letter of Engagement to  
Savusavu Town Council  
for Implementation and Support Services for MYOB AccountsRight**



Contact Person:  
Prasnil Chand  
Accountant  
[prasnil@hlbnadi.com.fj](mailto:prasnil@hlbnadi.com.fj)  
[www.hlbrosbiefiji.com](http://www.hlbrosbiefiji.com)

# **ANNEXURE 5**



A.B.N.  
 A.C.N. 600 040 804

STATEMENT

DATE
03-11-17

NLTB

AMOUNT REMITTED

\$

Customer ABN:

Page 1                      Activity From: 01-11-05                      To: 03-11-17                      Balance Forward: \$1,471.15

DATE	REF. NO.	DESCRIPTION	CHARGES	PAYMENTS	BALANCE
31-12-05	00007942	Sale; NLTB	\$21,071.60		\$22,542.75
01-01-06	00000598	Sale; NLTB	\$1,471.15		\$24,013.90
01-01-07	00000602	Sale; NLTB	\$1,619.51		\$25,633.41
01-01-08	658.	Sale; NLTB	\$1,619.51		\$27,252.92
01-01-09	00000705	Sale; NLTB	\$1,619.51		\$28,872.43
01-01-10	00000691	Sale; NLTB	\$1,488.19		\$30,360.62
02-01-10	wavier	Payment; NLTB waiver by ministry		\$30,360.62	\$0.00

03-11-17                      Finance Charge                      \$0.00                      \$0.00

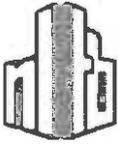
CURRENT	30 DAYS	60 DAYS	60+ DAYS	AMOUNT DUE
---------	---------	---------	----------	------------

\$0.00



# **ANNEXURE 6**





# NATIVE LAND TRUST BOARD

NORTHERN REGION  
Native Land, our heritage, our future

Please Address All Correspondence  
To The Regional Manager

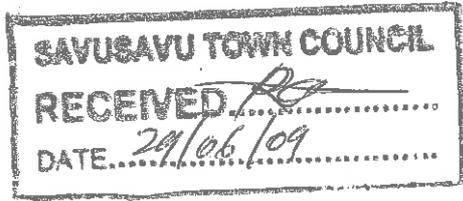
Macuata House  
P O Box 132  
LABASA  
Fiji Islands  
Tel: (679) 881 1122  
Fax: (679) 881 8748  
Email: jdakuwaga@nlb.com.fj  
Web: www.nlb.com.fj

*Answer (6)*

Our ref:  
Your ref:

22nd June, 2009

The Chief Executive Officer  
Savusavu Town Council  
PO Box 201  
Savusavu.



Dear Sir,

Re: **TOWN RATES FOR HONSON HOLDING LIMITED**

We have tabulated below a number of native land with their assessment numbers as reference to show the current status of each lot which also include the land formerly leased by Honson Holding Limited.

ASS. NO.	DESCRIPTION	REMARKS
185	Kiloween lease.	Should be paid by the lessee
189	Between provincial council and Valedi	Lease terminated. Land reverted to landowners.
191	Formerly Honson. Opposite provincial council.	Lease terminated. Land reverted to landowners.
192	Beside Nasavusavu district school.	Lease terminated. Land reverted to landowners.
195	Opposite Yaroi village, past the school.	Lease terminated. Land reverted to landowners.

From the above only assessment number 185 should be paid which is the responsibility of the tenant Kiloween while the rest of the land are terminated leases and has been reverted to the native landowners of Yaroi Village.

Thank You

Yours faithfully

*[Signature]*  
**Ela Manuku**  
Senior Estate Officer  
For Manager (Northern)

*E/K + P/A/C*  
*Pls take out the file and also:*  
① check the terminate date?  
② Amend record.  
③ advise S/A + P/S formally on cover note. Make sure this is documented because the amount could be subject to audit query  
- Act Now!  
waiton  
23/6/09

*Noted*  
*29/6*

**SUVA**  
431 Victoria Parade  
GPO Box 116, SUVA  
Ph: (679) 331 2733  
Fax: (679) 331 2014

**LAUTOKA**  
85 Drasa Avenue, Fiji Pine Complex  
PO Box 75, LAUTOKA  
Ph: (679) 666 1744  
Fax: (679) 665 1254

**NADI**  
Airport Central Building, Namaka  
Private Mail Bag, NADI AIRPORT  
Ph: (679) 672 3771  
Fax: (679) 672 3229

*① EMAILED TO ELA FOR*



A.B.N.:  
A.C.N.: 600 040 804

Invoice #: 00002844  
Date: 08-12-09  
Ship Via:  
Page: 1

Bill To:

Latu's Engineering Works  
C/o Vishnu Holding Ltd  
Savusavu  
Lot 16 CD 388 CL 11910 260

Ship To:

Latu's Engineering Works  
PO Box 495  
Labasa  
Lot 16 CD 388 CL 11910 260

Description	Amount	Code
General Rates	\$326.25	VAT
Loan Rates	\$119.25	VAT
Interest	\$49.01	VAT

Your Order #:	Customer ABN:				
Shipping Date:	Terms: Net 30th after	Freight:	\$0.00	VAT	
COMMENT	CODE	RATE	GST	SALE AMOUNT	GST:
Merry Christmas & Happy New Year	VAT	9%	\$54.95	\$439.56	Total Inc GST:
					Amount Applied:
					Balance Due:
					\$0.00



232/20	LOT 20 DP 4664 199592	MIZPAH	RESC	HOUSING AUTHORITY	PARMA NAND SINGH F/N TEJ BAHADUR SINGH	.0511 Ha	0 0 20.2	\$7,300.00	\$9,500.00
232/21	LOT 21 DP 4664 234315	MIZPAH	RESC	HOUSING AUTHORITY	VILIAME RALLULU	.0511 Ha	0 0 20.2	\$7,500.00	\$9,700.00
232/22	CL5236 LOT 22 DP 4664 305225	MIZPAH	RESC	HOUSING AUTHORITY	TONY VOSAKI & CATHLEEN VOSAKI	.1204 Ha	0 1 7.6	\$10,500.00	\$13,700.00
233/1	CL5098 LOT 2&3 DP 6035	MIZPAH	SPEC	DIRECTOR OF LANDS	NASAVUSAVU SECONDARY SCHOOL TRUST BOARD	5.4112 Ha	13 1 19.4	\$176,300.00	\$203,000.00
233/3	CL5236 LOT 1 DP 5074 357526	MIZPAH	RESC	HOUSING AUTHORITY	SATENDRA KUMAR F/N HARI KISSUN	.0549 Ha	0 0 21.7	\$8,800.00	\$11,400.00
233/4	CL5236PT LOT 2 DP 5074 376203	OFF MIZPAH	RESC	HOUSING AUTHORITY	MANIKAM F/N NARAYAN SAMI	.0564 Ha	0 0 22.3	\$8,400.00	\$11,000.00

26

for Chi  
Please  
86  
Asse  
that R  
We ad  
Dear 5  
Atten  
Savus  
Savus  
The C  
Pho



# ANNEXURE 7



CEO's copy  
OK

SAVUSAVU TOWN COUNCIL

STANDARD OPERATING PROCEDURES

# Standard Operating Procedures Labasa/Savusavu Town Council

## 1. Purchase and Procurement Procedures

- Purchase of items and approval required for values;  
Labasa Town Council:
  - \$50 or less - single quotations to be obtained before purchase is made
  - Up to \$500 of Purchase – at least 3 written quotations to be acquired and CEO's approval is adequate for a purchase.
  - Above \$500 to \$5,000 – Supplemented by at least 3 written quotations SAs approval required
  - Above \$5,000 goes to Council's Approval
- Savusavu Town Council:
  - \$20 or less - single quotations to be obtained before purchase is made
  - Up to \$300 of Purchase – at least 3 written quotations to be acquired and CEO's approval is adequate for a purchase.
  - Above \$300 to \$3,000 – Supplemented by at least 3 written quotations SAs approval required
  - Above \$3,000 goes to Council's Approval
  - Requisition should arise from respective department heads only and all to be counter signed by finance manager / and should proceed through finance department.

## 2) Tendering process

- Above \$10,000 call tenders and both major newspapers in Fiji to be used namely Fiji sun and Fiji times.
- All Tenders must be opened at the tender committee meeting then evaluated to select the best 3. Tenders could then be negotiated with the shortlisted tenders without any prejudice.
- Declaration of interest, if chairman or any other member has common interest the person should leave the committee.
- Proper documentation requirement, as specified in the tender documentation and as advertised, including tender forms, tender deposits and other essentials for a complete tender.
- Advertise twice on 2 consecutive weeks and expiry date should be within 21 days
- If sufficient and significance tenders are not available it will retendered.
- After the closing date within 7 days tenders should be open.
- After opening the tenders within 21 days, within the next 6 months tenders should be finalized and awarded.
- After lapse of 6 months if the tender is not awarded tenders becomes null and void.
- Annual tenders advertise will be subject to the same 1 quotation used throughout the year

## 3) Asset Management and Admin Policy

### 1) Equipment

- Usage of equipments after hours should be formally requested and approved in writing by the CEO/ asset manager/HOD
- Also within working hours verbal approval has to be taken to use equipment from superiors for instantaneous use which should be later formalised in writing.

- In case of lost or theft of equipment, property or cash of Council the following procedure is to be adapted;
  - Report the matter to respective HOD via a prescribed form and the HOD to compile and forward a report as soon as possible to the CEO.
  - CEO to recommend to the Council the appropriate/suitable course of action to be taken.
  - In case where the CEO is associated with any said incident the matter is to be reported by the CEO himself to the Council.
  - All money or any asset misplaced or believed to be stolen should be reported to police immediately by the CEO

**2) Plants tools and machineries**

**3) Motor Vehicles**

- All drivers driving the Council vehicle should have a valid driver's licence and an authority to drive from the Council in writing.
- Vehicle insurance should be paid and premiums kept up to date monitored by the Asset Manager/ Manager Finance/ CEO.
- When vehicles are not available or in use then vehicles could be hired for genuine Council use purposes with the consent of the Asset manager/CEO.
- Vehicle movement should be controlled by the properties manager/Depot manager
- In case of accidents the formal accident procedure of the Council should be followed and report compiled and reported to the Asset Manager/CEO.
- Any major or minor accident is to be reported by the properties manager to the council and then to the police
- Any major accidents to the vehicle to be immediately reported to the police and NFA subsequently reported to the Council
- Vehicle should be used for official purpose only unless there is entitled personal use approved.
- All vehicles to be in a good order before authorised to use on road.
- Consent should be obtained from the Asset manager /CEO for use of vehicles after hours
- In case of accidents, incidents, bookings and fines the driver of the vehicle will carry the liability of the damages and report the same to the Asset manager/CEO respectively.
- 

**4) Council Prosperities/Buildings (Foreshore Development/Council Lands)**

- Any divergence from the gazette price should be approved by the council.
- The payment for hire and security deposits should be remitted before usage of rental property. Any arrangements otherwise will be at the discretion of the council.
- Any usage of council properties by a third party with the council for developed under partnership will be confined to the conditions of agreement or according to conditions under MOU.
- Development under partnership exceeding 10 years of development time requires approval from the minister.
- All lease renewable to be reviewed annually by the Council
- The Council has the right to sell/lease any Council land/Property after approval granted by the ministry
- The Council shall advertise/tender all land sales in accordance with the Local government Act.
- For Rental properties upon expiry of premises rent agreement, first preference to be given to the sitting tenants

- Maintenance of all assets should be done on a timely manner as and when it falls due

#### 5) Admin Policy

- All correspondences inwards/outward should be registered and thereafter replied or acknowledged within a 7 days deadline.
- Collection or receipting/receiving of any money should be done by the approved officers only
- All correspondence to the Council should go through the secretary/CEO.
- Tracking and follow up of all correspondences inwards and outwards should be maintained by the secretary/CEO
- The Council should be formally informed at least 7 days prior for any special permit or occasional approval/ consent given by the Council.
- **Council will not accept any payment through Post-Dated Cheques unless approval given by the CEO/Council.**
- Council can contra accounts in exchange of goods and services with proper documentation or exchange of cheques for payments of dues.
- The Council to pay out and contribute for funeral expenses for deceased employee with more than 5 consecutive years of service, amount not exceeding \$500.

#### 4) Communication Procedures and policies

- Channel of communication should be observed at all times.
- Media communications should be confined to limited people only and as approved by the Council.
- All outward correspondence on Council letter head to be signed by the CEO or for CEO and or the respective authorized officer.
- All internal communications should be done either through memos, or emails.

#### 5) Recruitment and HR Policies

- All post should be advertised and basic salary remuneration to be established according to the following:
  - 1) Managerial – minimum \$15,000
  - 2) Admin. – minimum \$8500
  - 3) Technical – minimum \$8500

*All selections to be based on MQR and relevant experience.*

- All unestablished staff will be classified and work according to the ERP
- All permanent labourers hourly paid will be classified according to the ERP
- All other arrangements such as sick leave annual leave etc will be subject to employee's contracts, FLGOA collective agreement, and national municipal employees' union collective agreement, ERP.
- Secondary employment outside normal hours, appointment to statutory boards and operation of private businesses are permissible provided adequate declarations of such secondary business are made to FRCA
- Compliance to be made to OHS policy
- Compliance to be made to Sexual Harassment policy through a set guideline preceded by the disciplinary committee
- Training Policy – studies during work

- Any officer under the influence of liquor or intoxicated during working hours should be reported to CEO for counselling and further actions.
- ✕ - Council will allow for further studies to be undertaken during working hour provided 50% of the time taken is covered by the employee or is deducted from the annual leave of the employee.
- Observance of under privileged employment and employment under yellow ribbon program – social justice Act
- Any attachment to be registered under NEC

#### 6) Emergency Procedures and Policies

- Compliance to Disaster Preparedness Policy
- Standing Community to be present as responsive to each disaster and such emergencies.
- Adopt to the established plan by National Disaster Management Office (NDMO)
- CEO/the authorized person to be part of the Northern DISMAC

#### 7) Health, Building and Environment Procedures and Policy

##### 1. Existing regulation in:

- Public Health Act
- Town Planning Act
  - General Provisions
  - Approved Town Planning Scheme
- EMA
- Litter Decree and Promulgation
- Subdivision of Land Act
- Garbage By-Laws
- Food Safety Act and Regulations
- Local Government Act

##### 2. Building Permits

- Must be obtained from Council for any development works
- There has to be periodic inspections by health inspectors on development control and compliance to approved Town Planning Schemes
- Any individual who intends to occupy any building has to obtain a Completion Certificate or a temporary permit in writing from the Council.
- Any breach of the requirements stated under the development legislation can be issued with either a closing order or demolition notice.
- Processing time for a complete building application should be 7 working days.
- There should be a staged inspection report which should be recorded in the building file.
- All dues for instance Town rates owed to the Council should be cleared before building applications are approved or a completion certificate is issued by the Council.

##### 3. Litter Promulgation Act

- The CEOs in consultation with the Council to recommend appointment of Litter Prevention Officers.
- Warnings to be given before booking are made should be only one before bookings are done.

##### 4. Waste Management

- Frequency of waste collection and disposal is to be determined by the Council.

- Inspections to be carried out regularly of the premises and the Town Boundary for WM
- Enforcement of Garbage By-Laws
- The Council has the rights to outsource Garbage Services through a contractual agreement with specific terms and conditions to be adhered to by the contractor.
- To have its own garbage by-laws
- Method of treatment in the landfill site should be in accordance with the established guideline and as approved by the Council.

**5. Vector Control and Surveillance programmes**

- Conduct monthly house to house inspections
- Analysis of specimens collected
- Abatement of nuisances through notices
- Peri-focal spraying

**6. Food Safety**

- All Food premises to be licensed under Food Safety Act and Business Licensing Act
- Systematic inspections of all food outlets in operations
- Any suspected food may be set aside by Council's authorized officers whereas condemnation or sampling of such food shall be carried out by CBH –food safety unit.

**7. Noise Prevention**

- Any person intending to have in-store broadcasting, Road shows, Open Air Services and operating sound system to obtain permits from the Council and applications to be made to the Council 7 days prior to broadcasting.
- Council has powers to approve/disapprove the usage of sound equipment in case of emergencies for which the Council shall levy prescribed fee for the permit

**8. Animals and Poultry**

- Any person intending to keep animals and poultry either for ceremonial or personal use should seek permit from the Council and other statutory authorities under the Animal Act.

**9. Environment Protection**

- Any developments (subdivision/building) carried out within the immediate peri urban or adjacent to the town boundary, the council shall require a proponent or the local authority to seek Council's comments and recommendations prior to issue of any development permits.

**10. Market Procedures and Policies**

- Enforce Market By-Laws and Bus Station By-Laws
- Fairs and Equal distribution of market stalls. Stall allocation over the number of 4 stalls to be at the discretion and approval of the Council.
- A complete Database to be maintained of all market vendors.
- Control and regulate the types of produce and goods to be sold
- License for Suki sellers - to obtain permit from the MOH under Tobacco Control Act.
- Designate a smoking zone outside the Market premises.
- Monthly permit to be established for night vendors
- Fees to be collected without any outstanding fees
- Council does not allow storage however vendors may do so at their own risk.
- Council to be kept indemnified against any liabilities.
- No stalls to exist other than stall provided by the Council
- Street traders to have health licence to operate and occupy stalls.

- Vendors to ensure that market is free of any littering.
- Any association formed by the market vendors to be registered
- Adequate litter bins to be provided in the market.
- Wheel barrow person to register with the market master and pay the required fees.

#### **11. Stores control and works Department**

- **Inventory** – Proper record of stock Council has including tools etc
  - Inventory movement register
  - Every month end to reconcile by stock take
  - Purchasing and disposal of tools and items at the stores
  - Appropriate storage and tagging of Dangerous goods and chemicals
  - Board of survey recommendation to be submitted to the Council quarterly
  - Every quarter report to be table to Council meeting for adoption (Board of Survey)

#### **Works Department and Procedures**

- OHS materials to be provided to each worker.
- Maintenance of parks, gardens, drains, street light to be up kept.
- The Council has the rights to outsource maintenance Services through a contractual agreement with specific terms and conditions to be adhered to by the contractor.
- The Council may outsource its services either through tender or contract agreement
- Prior to any project undertaken a cost/ benefit (feasibility study) analysis should be carried out and submitted to the Council for its consideration
- Daily planning of deployment of workers to be forwarded to CEO prior to the day's activity.
- Storage area to be secured at all times.
- Council to maintain a sound gender based workforce for its works department.

#### **12. Rates Policies**

- To adopt to procedures laid out under the Local Government Act
- House to house collection
- Authorized officers or agencies approved by the council to perform collection on field, whereby an interim receipt should be issued on the spot and proper receipts to be made the same day. Daily reconciliations shall be done for interim and proper receipts.
- As early as the transfer documents are signed and sealed the land or property details in the recording system of the Council should be updated and rates billings to be done to the new ownership.
- Council to update system and progress from manual receipting to online receipting.

#### **13. Operation of business by council office bearers**

- Any member of the Council operating business either within or outside the Council boundary will be allowed provided he/she declares interest.
- Statutory or institutional appointments including community works with/without any financial gains should be allowed. Any benefits received should be declared.
- Council officers may be employed outside provided this employment (secondary) should not be in conflict with the current employment (primary) that is with the Council.

Officers who have reached maximum salary scale shall be subject to review of structure by the Council/Ministry via a JEE.

- (b) Any review of salary structure shall automatically review the entitlements under the leave Categories. Job evaluation exercise can be an option to consider.
- (c) Salary structure is as per Appendix 1 and 2.

ARTICLE 18:

DURATION

All employees will be binded by a 3 year employment contract with the employer and subject to annual performance review.

This terms and conditions shall become effective from 1<sup>st</sup> of January, 2016 and shall remain in force till 31<sup>st</sup> December, 2016 and from thereafter subject to such amendment as may be agreed by the Council and/or until such time a new agreement is reached.

Any other changes to any terms and conditions will be done with the approval of the Council and in any event the resolution of the Council shall be the final say.

ARTICLE 19:

CONFIRMATION

Terms and condition of employment dated 18/03/2016 is now revised to read as above.

Adopted on this 18<sup>th</sup> Day of March, 2016.



.....  
**Mr. VIJAY CHAND**  
**SPECIAL ADMINISTRATOR**  
**LABASA/SAVUSAVU TOWN**  
**COUNCIL**

# WORKERS COMPENSATION POLICY SCHEDULE



PO Box 14468, Fiji. Phone 3311055. Fax 3303475  
www.dominioninsurance.com.fj  
TIN # - 50-08066-0-7

**Insured Details:**  
XPRO Electrical Works  
P O Box 380  
Savusavu

<b>Policy No.</b>	215170-3
<b>Date Made Active</b>	03-Jun-09

## Period of Insurance

From: 30 April 2009 4:00 p.m. To: 30 April 2010 4:00 p.m.

## Annual Premium

Premium	Fees	Taxes & Levies	Total Payable
\$400.00	\$0.00		\$400.00

This schedule is attached to and forms part of the company's Policy.  
A copy of this can be viewed on our website.

## Policy Cover - Workers Compensation

Item	Situation	Category	Insured Amt	Extension
Employers Liability		Trades	\$ 24,960	Common law

## Other Specifications, Warranties, Conditions, and Clauses

Deductible: \$500.00 anyone loss. Subject to O H S Compliance

## Other Clauses

