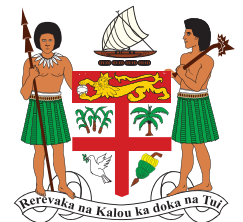




NADI TOWN COUNCIL

Annual Report for the Year 2004



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. 91 OF 2020

NADI TOWN COUNCIL

ANNUAL REPORT

(Section 19 - Local Government Act, Cap 125)

**FOR THE YEAR ENDED
31ST DECEMBER, 2004**

**CR. BALRAM
MAYOR**

**ROBIN K. ALI
TOWN CLERK/C.E.O.**



DIRECTORY

LOCATION

**: MAIN STREET
NADI**

ADDRESS

: P.O.BOX 241, NADI

TELEPHONE: 6700133

FAX : 6701202

AUDITOR

AUDITOR GENERAL

BANKER

WESTPAC BANKING CORPORATION – NADI

SOLICITORS

**MESSRS SAHU KHAN & SAHU KHAN, BA
MESSRS PATEL & SHARMA, NADI**

INSURERS

MARSH & McLENNAN, LAUTOKA.

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NADI TOWN COUNCIL **ANNUAL REPORT FOR THE YEAR 2004**

COUNCIL OF THE YEAR 2004

Council Election under the Local Government Act was held on October 12th, 2002 which resulted in election of the following Councillors:-

Nadi	:	Councillor	Dharmesh Motiram
		Councillor	Patilia Tuidraki
		Councillor	Ratu Maikeli Lalabalavu
		Councillor	Bal Ram
		Councillor	Sanjeet Patel
Namaka	:	Councillor	Dr. Abdul Gani
		Councillor	Salesh Mudaliar
		Councillor	Shyam Sundaram
		Councillor	Tikiko Dovi Naciqa
		Councillor	Timoci Koroqica
Martintar	:	Councillor	Suresh Pratap
		Councillor	Tony Morrell
		Councillor	Bernadette Chetty
		Councillor	Atil Gosai
		Councillor	Roshan Ali

3. MAYORAL ELECTIONS

Mayoral Election was held on 28th October, 2004 which resulted in Councillor Sanjit Patel being elected Mayor and Councillor T. Koroqica being elected Deputy Mayor of the Council for the ensuing year.

4. APPOINTMENT OF COMMITTEES:-

The following committees were appointed by the Council.

- ◆ Health, Market and Parks
- ◆ Development, Town Planning Works and Buildings
- ◆ General Purposes and Library
- ◆ Finance and Planning
- ◆ Staff
- ◆ Building Plans

The Health, Market and Parks, Development, Town Planning Works and Building, General Purposes & Library, Finance and Planning committees were required to meet once every month to transact all business which fell within its jurisdiction and the Staff and Building Plans Committee met as and when required.

5. **PRINCIPAL OFFICERS**

Town Clerk	-	Mr. Robin K. Ali (JP)
Manager Engineer & Building Services	-	Mr. Bakshish Singh (JP)
Treasurer	-	Mr. Pardeep Kumar Lal
Health Inspector	-	Mr. Sakaraia Serau

6. **AUDITORS OF THE COUNCIL**

- Auditor - General of Fiji

7. **SOLICITORS OF THE COUNCIL**

- (1) Messrs. Sahu Khan & Sahu Khan, Ba.
 (2) Messrs. Patel & Sharma, Nadi
 (3) Messrs. Koyas, Nadi
 (4) Messrs. Hari Ram, Nadi

8. **NUMBER OF MEETINGS HELD DURING THE YEAR 2004** **COUNCIL MEETINGS**

Ordinary	-	11
Annual	-	1
Special	-	4
Emergency	-	1

9. **COMMITTEE MEETINGS**

Health, Market & Parks	-	11
Development, Town Planning Works and Building	-	11
Finance and Planning	-	11
General Purposes and Library	-	9
Staff Committee	-	4

10. **VISITORS**

The following noteworthy dignitaries who called on the Mayor and signed the "Visitors Book are listed below:-

1.	S.M.Shah	-	Resident Magistrate , Nadi
2.	Shoji Okuhara	-	JCI – VP , Hiroshima, Japan
3.	Iliesa Colaivalu	-	Asst. District Officer , Nadi
4.	Andrew Hughes	-	Police Commissioner – Fiji

- | | | | |
|-----|-------------------------|---|-----------------------------------|
| 5. | Mavis Toganivalu Clarke | - | Ministry of Women |
| 6. | Kiti Makasiale | - | Ministry of Women |
| 7. | Tony Lory | - | Councillor , Australia |
| 8. | Dr. Wolfgg Poz | - | Physiotherapist, German |
| 9. | Dr Cloney Hughes | - | Physiotherapist, Alaska |
| 10. | Warny De Kirady | - | Physiotherapist, Washington, USA. |

1. **NADI TOWN COUNCIL**

HISTORY

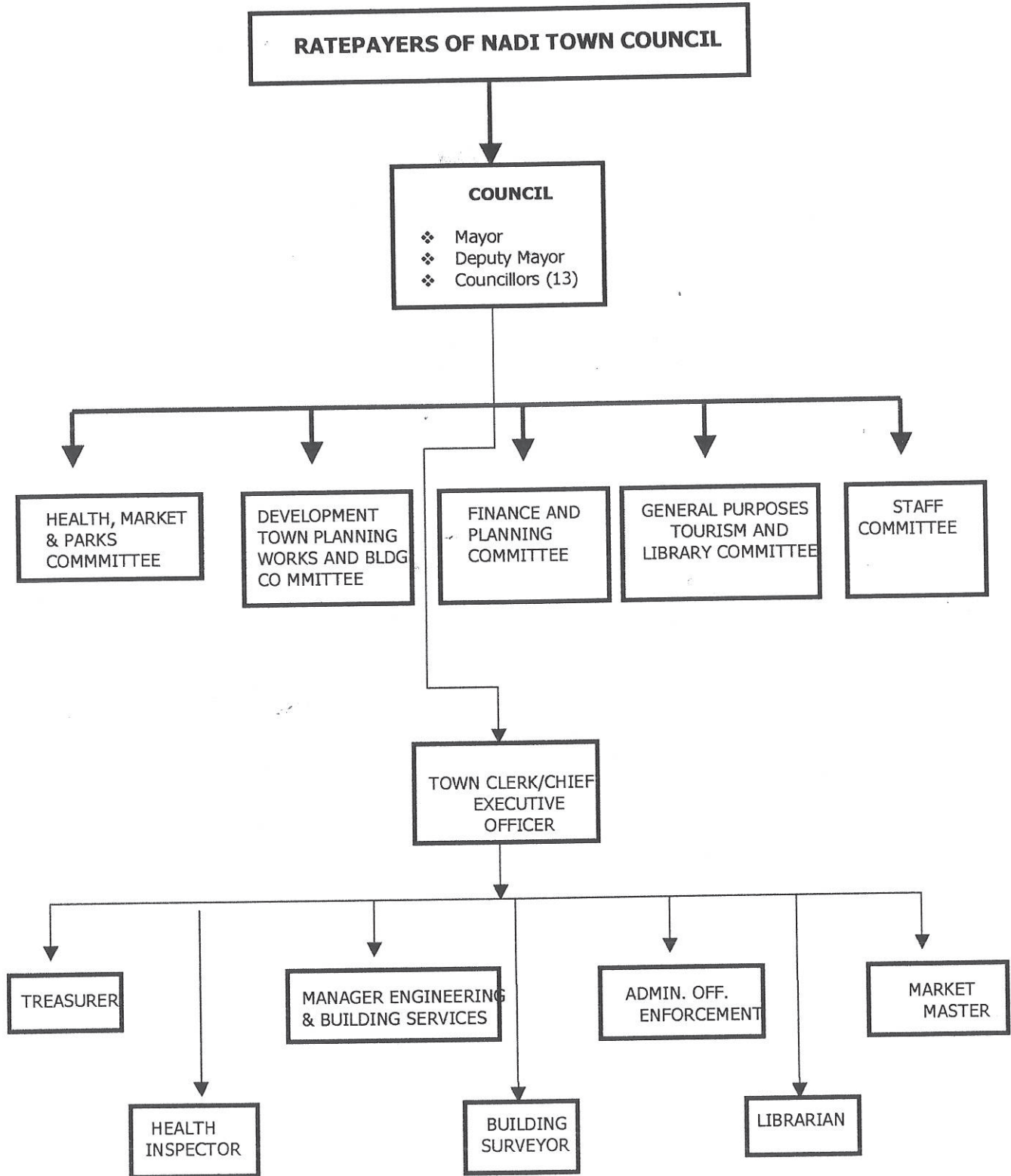
Nadi Township was established in 1947. In 1967 the election system to elect the members of the Board was introduced. The Board was upgraded to Council status in 1972 under the Local Government Act (Cap 125). The Local Government Act provides for the manner in which the Council may function, levy and collect rates, exercise its powers and expend its funds.

The Nadi Town Council is responsible for the provision and maintenance of a wide range of services to ratepayers in its 780 hectares locality. These services include sanitation services, roads, carparks, business licensing, gardens, parks and public recreational facilities such as the Municipal library, Market and the Civic auditorium.

Such services are financed from rates, fees and charges with the exception of capital works, which are generally financed from loan funds. The Council does not receive grants from the Central Government, for the above services.

Under Section 57 of the Local Government Act, the Council is required to prepare annual statements before 31 May every year showing the assets, liabilities, income and expenditure of the Council on the 31 December of the preceding year. These annual statements are to be audited by the Auditor General and certified by August of every year.

2.

ORGANISATION STRUCTURE

13. VISION, MISSION AND GOALS

13.1 OUR VISION

To be a clean and beautiful city that is leading and innovative, valuing diversity, involving its community, balancing its ratepayers and citizens needs for now and in the future.

13.2 OUR MISSION

To promote health, welfare and convenience of the inhabitants of the municipality and to preserve the amenities or credit for the present and future generation.

13.3 OUR GOAL

- (a) To revitalize the town in order to enhance the quality of life of the residents.
- (b) To improve traffic safety and pedestrian safety in the town.
- (c) Make provisions for people with disabilities.
- (d) Provide adequate parking space for the citizens and visitors of the town.
- (e) Improve visual aesthetics of the town.
- (f) Work towards finding a permanent solution to the flooding faced by the town.
- (g) To have an effective town planning scheme which has policies and proposals for the controlled development and use of land in the town.
- (h) To support and promote the town's economy without losing its social and environmental values.

14. TOWARDS OUR VISION, MISSION AND GOALS

1.0 The council has an effective town planning scheme. The objectives of the scheme are:

- (i) To develop policies and proposals and relate them to the precise area of the land.
- (ii) To provide detailed basis of development control
- (iii) To provide detailed basis for co-ordinating the developments and their use of land.
- (iv) To bring local and detailed planning usage before the public.

- 2.0 The Council with the assistance of the Director Town and Country Planning has completed the drainage scheme plan for Nadi which guides the Council in the alleviation of the flooding problem.
- 3.0 The Council has already obtained the necessary approval of the respective authorities for constructing a link road between the Hospital road and Nadi Back road. Upon completion this will considerably reduce the traffic congestion in the town.
- 4.0 The Council now has a master plan to revitalise the central business district of Nadi. The first stage of this plan is almost complete. The key elements being:-

❖ **IMPROVED TRAFFIC SAFETY**

Intersections are improved through kerb extensions to minimise illegal use of the corners. Sight lines have improved as a result. There is better management of carparking in these areas.

❖ **IMPROVED PEDESTRIAN SAFETY**

Crossing areas are clearly defined through kerb extensions which reduces the effective distance that a pedestrian has to cross the road. These crossings are raised platforms, further increasing safety due to the reduced traffic speed at these crossings.

❖ **REDUCED TRAFFIC SPEED**

Due to the raised platforms at crossing points traffic speed will be encouraged to remain at an acceptable and safe level.

❖ **PROVISION FOR PEOPLE WITH DISABILITIES**

With the use of tactic marker pavers at crossing points, crossing the road has been made simpler and safer for people with impaired vision (This measure complies with International standard). The raised platform at crossings make it easier for pedestrians on wheelchairs.

❖ **IMPROVED VISUAL AESTHETICS**

The overall aesthetics of the street space has been greatly enhanced through planting and gardens, new streetlights, seats and garbage bins.

15. **HIGHLIGHTS OF YEAR 2004**

ACHIEVEMENTS TO BE PROUD OF IN THE YEAR 2004

1. Design of Link Road from Nadi Back Road to Hospital Road.
2. Traffic light design works have been completed.
3. Traffic Management Study have been completed.
4. Scheme plan for Arcade Development.

16. **TOWARDS DEPARTMENTAL PERFORMANCE**

The overall performance of the Council on department basis is as follows:-

1.0 **FINANCE**

RATES LEVY

The Unimproved Capital Value of properties in Nadi for rating purposes was

The following rates were levied for the year 2004.

General Rate .62 cents in the dollar on UCV.

Special Loan (Service) Rate .38 cents in the dollar on UCV.

Agricultural rate .03 cents in the dollar on UCV.

1.1 **DISCOUNT ON RATES**

Discount on rates was allowed as follows:

- (a) For all 2004 rates paid in January – 7% discount.
- (b) For all 2004 rates paid in February – 5% discount.

1.2 **RATES COLLECTION**

The rates collection for 2004 was as follows:

PARTICULARS	RATES	ARREARS	TOTAL
	STRUCK	\$	\$
	\$		
Rates Due	1,003,871	2,946,356	3,950,227
Less Collection	748,084	176,441	924,525
Less Discount	46,294	-----	46,294
	209,493	-----	-----
Add Interest 31/12/04	-----	330,734	330,734
Balance Outstanding	209,493	3,100,649	3,310,142
Percentage Collection	79%	6%	25%

1.3 **REVENUE SOURCES OTHER THAN RATES** **GENERAL FUND**

Revenue from sources other than rates represent almost 26% of the total revenue in General Fund. A significant part is derived from Business Licences, Market Fees, Rental from Council Properties, Bus Stand Charges, Public Carpark and Parking Meters.

1.4 **ESTABLISHMENT**

Treasurer	-	1
Assistant Treasurer	-	1
Rates Clerk	-	1
Cashier	-	1
Accounts Clerk	-	1
Stores/Purchasing Officer	-	1

HEALTH ANNUAL REPORT

1. INTRODUCTION

The economic and structural development of the Nadi Town gave rise to increased services demands and subsequently production of wastes which needs to be managed for the protection and promotion of our healthy environment.

Nadi being regarded as the tourist town and the boom in development offers diverse challenges to the department to acquire new skills and combat new demands from ratepayers and members of the community who are expecting to be served with the best possible and quality service.

New frontiers opened up to acclimatize ourselves with the extended town boundary of Savunawai, Matavolivoli and Navo areas. Massive clean ups and enforcement of the Litter Decree to be implemented. However for the awareness of the community, massive education and information dissemination needs to be implemented before strict enforcement of the environmental laws can be attained.

Despite the challenges and staff turnovers during the year the department battled on with the available resources it has, to deliver quality services to the people.

2. ESTABLISHMENT

- | | | |
|-------------------------------------|---|-----------------------------|
| 1 Health Inspector | - | Mr Sakaraia Serau |
| 1 Senior Assistant Health Inspector | - | Mrs Premila Chandra |
| 3 Litter Prevention Officers | - | Mr Gyanandra Alvis Kumar |
| | | Mr Taniela Saturu Boseiwaqa |
| | | Mr Abdul Mukeem |

Litter Prevention Officer, Abdul Mukeem resigned and migrated overseas and he was replaced by temporary Litter Prevention Officers from the works force.

The staff from the department attended local training courses to update their knowledge on current developments in the field of environmental health, and its related areas of studies.

3. BUSINESS LICENCES AND REGISTRATION OF PREMISES

The following premises were registered and Business Licences were issued by the Council during the year;-

<u>NO.</u>	<u>TYPES OF PREMISES</u>	<u>NO. OF LICENCES ISSUED</u>
1	Hotels/Apartments	24
2	Motels/Guests Houses	7

3	Restaurants	64
4	Takeaways/Milk Bar/Dairy	60
5	Garment Factories	21
6	Service Station	5
7	Theatre	2
8	Pool-Table/Billiard/Amusement	6
9	Private Clubs	2
10	Butchers	18
11	Supermarkets	21
12	Barber/Chiropodists	28
13	Schools/Commercial	5
14	Bakery	14
15	Night Clubs	9
16	Laundry	4
17	Food Factory/Aerated Water	8
18	Massage Parlour	5
19	Garbage Contractor	1
20	Exporter Fresh Vegetables	2
21	Kava Saloon	2
22	Exporter Fish	2

4. **HAWKERS LICENCES**

Number of licences issued to hawkers operating in the town boundary were as follows:-

<u>NO.</u>	<u>TYPE OF OPERATION</u>	<u>NO. OF LICENCE ISSUED</u>
1	Sweet Meat	6
2	Ice Cream	3
3	Caravan	1

5.

A. SUMMARY OF INSPECTIONS

NO.	TYPES OF PREMISES	TOTAL INSPECTIONS	TOTAL RE- INSPECTIONS	TOTAL
1	House to house Inspection	1435	1171	2606
2	Investigation of complaints, nuisance etc.	395	290	685
3	Hotels, Motels and guest houses	113	57	170
4	Factories and Workshops	47	29	76
5	Dance hall, night clubs, cinema houses etc	23	14	37
6	Schools	13	8	21
7	Laundaries	19	7	26
8	Hairdressers and Chiropodists etc	52	25	77
9	Foodshops, food stores, markets etc	201	119	320
10	Restaurants and refreshments bars	213	161	374
11	Aerated Water and other food factories	23	10	33
12	Bakehouses	53	35	88
13	Inspection of public conveniences	259	192	451
14	Butcher Shops	77	52	129
15	Food vehicles and food carts	339	293	632
16	Storm water drains	383	311	694
17	Refuse Dumping	2496	2100	4596
18	Inspection of vacant lots	942	704	1646
19	Inspection to sweetment kitchens	7	5	12
20	Inspection of sewer manholes	242	230	472
21	New Building works in progress / site Inspection / final inspection	159	71	230
	TOTAL	7,491	5,884	13,375

6.
B. **SUMMARY OF SANITARY IMPROVEMENTS, ETC (ALL TYPES OF PREMISES)**
2003

<u>NO.</u>	<u>ITEMS</u>	<u>ORDERED</u>	<u>COMPLIED</u>
1	Investigations of complaints, nuisances etc	309	279
2	Improvements to hotels, motels and guest houses	52	34
3	Improvements to Factories and Workshops	17	15
4	Improvements to night clubs, cinema houses etc	13	7
5	Cleansing or improvements to Schools	4	4
6	Cleansing or improvements to laundries	9	6
7	Improvements to Hairdressers and chiropodists etc	29	28
8	Improvements to Foodshops, foodstores, markets etc	89	80
9	Improvements to restaurants and refreshment bars	87	85
10	Improvements to Aerated Water, Other Food Factories	15	10
11	Cleansing or improvement to Bakehouse	32	29
12	Improvements to Public Conveniences	160	158
13	Cleansing or improvements to Butcher Shops	23	24
14	Improvements to Food Vehicles and Food Carts	9	5
15	Cleansing or improvements to Storm Water Drains	280	255
16	Removal of accumulation of refuse etc	2,436	2,433
17	Clearing of overgrowth or long grass	652	216
18	Improvements to sweetmeat kitchens	8	6
19	Provision of Garbage bins	364	351
20	Abatement of Mosquito Breeding	234	234
21	Abatement of Nuisances from animals or poultry	26	16
22	Impounding or straying animals	40	31
	TOTAL	4,888	4,306

- This column may include work completed during the year under review but ordered during previous year

7. **NOTICES & VERBAL WARNINGS ISSUED TO DEFAULTERS OF BY-LAWS**

NO.	TYPES OF NOTICES ISSUED	NO. ISSUED	NO. COMPLIED	NO. NOT COMPLIED
1	Abatement of nuisance	1	1	----
2	Litter Offence - Reminder Notices - Verbal Warnings	85 2287	83 2287	2 ----
3	Keeping Poultry in Town Boundary	7	7	----
5	Illegal sale of cooked food	5	5	-
6	Provision of Garbage Receptacles - Verbal Warnings - Notices	35 150	35 150	- -
7	Impounding of Stray Animals	2	-	2
8	Operating Business without Health permit	2	-	2

8. **LEGAL ACTIONS**

Total number of legal proceedings instituted during the year:-

Offences

(i)	Litter	2
(ii)	Permitting grass to overgrow in vacant lots	3

9.	Fixed penalty notices issued	-	7
	Fixed penalty fines paid	-	5
	Fixed penalty cancelled	-	1
	Fixed penalty convicted & fined (total amount - \$320.00)	-	1

10. **COMPLAINTS RECEIVED**

No.	Attended	Complied
96	96	96

11. **NOISE PREVENTION AND ABATEMENT PERMIT ISSUED**

All noise prevention and abatement issues were referred to the Enforcement Department of the Council.

12. **PURE FOOD**

Monitoring of food premises and restaurants kitchens continued during the year on regular basis to maintain the required standards and also for the purpose of renewal of business licences.

13. **PUBLIC CONVENIENCE**

All public conveniences were thoroughly cleaned and maintained in a hygienic condition during the year under the supervision of Health Inspectorate staff.

Renovation and upgrading works was also conducted.

14. **GARBAGE COLLECTION**

The total number of loads of refuse collected and disposed during the year was as follows:-

Household refuse by Garbage contractors	576
Garden refuse by Councils trucks	242
Garden refuse by Hire trucks during free picking	1284

All household refuse collected by the contractor is disposed off at Lautoka City Council's Vunato Dump.

15. **ANTI-MOSQUITO SPRAYING/LARVICIDING OF DRAINS**

Anti-mosquito clean-up campaign was conducted during March with assistance from the Ministry of Health.

Larviciding of drains and ponds was continuously conducted during the year with biological control and use of abate.

16. **GIRMIT CARNIVAL**

The Department staff were involved in the float preparation with assistance from Council's workforce.

Council was awarded third prize of \$50.00.

17. **VOLUNTEER GROUP CLEAN UP CAMPAIGN.**

The following organizations/groups volunteered to conduct clean up campaigns on our famous picnic spot at Wailoaloa Beach and the surrounding areas.

- i) Punja & Sons
- ii) International School, Nadi.
- iii) Council staff, Labours and Councillors
- iv) Fiji Hotel Association – Nadi Branch members

18. **COMMUNITY WEEK AWARENESS**

The above awareness programme was conducted by the department staff at Nadi Airport School. Community Awareness was elaborated to parents, students, teaches and friends of the school. Pamphlets, flyers and posters were also distributed.

19. **DOG TRAPPING**

Dog trapping was conducted by the staff as and when required. All dogs were kept at the Council Depot. All dogs claimed were required to pay dog licence before being released while the unclaimed were put to sleep by the Veterinary.

20. **BULA FESTIVAL.**

Theme for the year was "SPIRIT OF UNITY"

As usual the department staff were actively involved in the fundraising for the charity and preparation of the float.

21. **STAFF MATTERS – WORKSHOPS AND SHORT COURSES.**

1. National Anti –Litter Workshop - The above workshop was attended by Senior Assistant Health Inspector, Premila Chandra on 10th June, 2004 at the Warwick Resort.
2. Another workshop of similar was attended by the Town Clerk/CEO, MR R. K. Ali and Health Inspector, Mr Sakaraia Serau on 8th June, 2004 at Lautoka City Council.
3. Environmental Health Officer's Workshop was attended by Health Inspector, Sakaraia Serau at the Southern Cross Hotel from 24th to 26th June, 2004.
4. Waste Forum 1 – was attended by Senior Assistant Health Inspector, Premila Chandra at the Holiday Inn, Suva on 31st August, 2004.
5. Hazard Analysis Critical Control Point Food Auditing Workshop was attended by Health Inspector, Sakaraia Serau from 25th to 28th October, 2004 at the Lami Raffles Tradewinds Hotel.
6. National Solid Waste Management Strategy Forum 2 was attended by Senior Assistant Health Inspector, Premila Chandra on 30th November, 2004 at the Fiji Mocambo, Nadi.
7. Improving Municipal Management Seminar was attended by Senior Assistant Health Inspector, Premila Chandra and Litter Prevention Officer, Gyanandra Alvis Kumar held in the Council Chambers on 2nd December, 2004.

22. **BUILDING PLANS.**

The total number of building plans scrutinized during the year was **430.**

24. **GENERAL**

- I. Scrutinizing of building plans
- II. Assist in building section
- III. Preparation of new premises files and filing of correspondences.
- IV. Public Health education Awareness.
- V. Attend to Court Cases
- VI. Litter Prevention Awareness
- VII. Enforcement of Public Health Act.
- VIII. Carry out Special Projects.
- IX. Attend to all committee meetings and specific meeting of the council
- X. Preparation of monthly reports
- XI. Organise Special events
- XII. Liaise with other departments seeking assistance for the Council.
- XIII. Attending to complaints
- XIV. Organise department meetings and briefings.
- XV. Preparing circulars to advise ratepayers of Council activities/events.

25. **CONCLUSION/RECOMMENDATIONS ETC.**

The year 2004 was eventful and full of challenging activities from all aspects of the working environment. The department underwent positional change and a departing officer brought about staff turnovers and reshuffling in the department which affected the overall performance of the department. However, core functions and routine work were not adversely affected or lower the quality of services provided. Some limitations were found to be affecting staff such as transport, resignation and a few incidents.

The department was however rewarded for it's hardwork where the Health Inspector, Mr Sakaraia Serau was appointed to act in the Chief Executive position of the Council for two months form 25th August to 17th October, 2004. The department was ably managed by Senior Assistant Health Inspector, Mrs Premila Chandra with only two staff and a temporary Litter Prevention Officer seconded from the Labour Force.

It is evident that a lot of developments have taken place in the Nadi Town Boundary and therefore the demands for the foremost efficient services and infrastructure developments. The most importance is the image of the town in terms of cleanliness and aesthetic appeal. The Nadi Town is often compared to overseas towns and cities rather than with the local standards since tourists and local who travel abroad depict Nadi as their first and last impression of Fiji.

It needs to be impressed on our local community that our attitude towards our environment is of utmost importance and any irrational behaviour towards our fragile environment is detrimental to our health and also the future of our children.

The department would like to extend its sincere gratitude and thanks to other departments in the Council for their support and cooperation, the other government departments especially the judiciary for professional handling of our cases and our ratepayers for bearing the financial burden of supporting the whole community in keeping our jet set town clean and tidy all year round.

ENGINEERING DEPARTMENT

1. ESTABLISHMENT

Manager Building and Engineering Services -	1
Leading Hand	- 1
Workforce	- 34
Leading hand Parks & Gardens	- Vacant
Technical Assistant	- Vacant

2. INTRODUCTION

This report briefly describes the nature and extent of works carried out by the Engineering Department of Nadi Town Council during the year. The report is divided into the following sections:-

1. Roads
2. Drains
3. Parks and Gardens
4. Buildings
5. Street Lights
6. Contract Works
7. Town Planning
8. Work Force

3. ROADS

Council maintains 52 kilometers of roads within Nadi Town Boundary.

Road work is divided into two (2) sections.

- a. Maintenance
- b. Capital

(i) Maintenance Work

These involve the grass cutting, raking cleaning and leveling of road verges. Desalting of footpaths and road gutters, patching of pot holes and repairs of road carriage ways, footpaths and walkways, installations of road signs and names, marking of roads and parking meter bases, taxi and carrier stands. During the year we also started on the laying of kerbs and gutters on old subdivisions which were developed without these amenities. The Council spent \$180,301.00 for the maintenance of the above works during the year.

(ii) Capital Works

- | | | | |
|-----|--------------------|---|---|
| (1) | Link Road | - | \$1.5 million – plans drawn, tender called. |
| (2) | Arcade Development | - | Final scheme plan is being drawn by ASA |

			Naidu & Associates.
(3)	Mini Market	-	\$150,000.00

4. **DRAINAGE**

The Council carried out works on the following drains during the year which included maintenance and construction of new drains.

- a. Deo Street drainage.
- b. Mountain view drainage for compulsory acquisition.
- c. Waqadra Housing drainage
- d. Drainage Board drain at Nadi Back Road.

5. **PARKS AND GARDENS**

The Council had constructed forty eight new garden beds with weathered rocks and stones in the municipality. Two pitch stone seats with formation of gardens were constructed in the parks.

Council also maintained children's park with general painting works and installation of playing amenities.

All the garden beds and garden kerbs were re-painted and new plant were planted in the municipality.

General maintenance work was carried out to the nursery and all beautification works in the municipality.

6. **STREET LIGHTS**

Repairs of street lights were carried out by Betta Electric Company Limited on contract and repairs amounted to \$32,000.00.

Also 15 new street lights were installed at a cost of \$14,800.00.

7. **MAINTENANCE OF VEHICLES AND PLANT**

The Council's Mechanical Workshop at the Works Depot Comprised of 1 established staff who continuously carried out all repairs and general maintenance works.

8. **NADI TOWN BOUNDARY EXTENSION**

Area A - Navo (pt of) lying south & South West of the Nadi Town Centre.

Area B - Bilainadi / Nai Tavo (Part of)

Area C - Newtowne/Wailoaloa

Area D - Namaka Industrial East

Area E - Waqadra South

Area F - Votualevu/Nawainitoki

Area G - Savunawai

9. **ZONING**

The zoning proposal as shown in the scheme is to achieve a sound order pattern which can cater for the future growth of Nadi Town for the next ten years or so from the date of implementation. The table below shows the area occupied by land use.

<u>ZONE</u>	<u>AREA (ha)</u>	<u>PERCENTAGE</u>
Residential	246.47	40%
Commercial	53.9	8.9%
Industrial	37.2	6.1%
Civic Community	53.4	8.8%
Open Space	129.8	21.4%
Hotel	81.97	13.6%

10. **EXTENSION TO TOWN BOUNDARY**

The town boundary of Nadi has been extended by two hundred hectares to bring the total area of Nadi Town to 780 hectares. Director Town & Country Planning has finally approved on 11/11/04 seven extended area which is summarized as follows:-

Area A : Navo [Pt Of] lying South & South West Of the Nadi Town Centre

Area B : Bilainadi/Naitavo [part of]

Area C: New town/Wailoaloa

Area D: Namaka Industrial East

Area E: Waqadra South

Area F: Votualevu/Nawaini Toki

Area G: Savunawai

11. **REZONING APPLICATIONS**

Total number of applications received for rezoning - 4

Total approved - 4

12. **DREDGING OF NADI RIVER**

Council's repeated request for the dredging of Nadi River to alleviate flooding has been accepted by MAAF. Land and Water Resource Management(LWRM), a division of MAAF will carry out the dredging project. Dredging will confine to the river mouth in order to desilt sedimentation that has built up and blocked the river mouth. Dredging will be carried for flood mitigation purposes for a design of 1.10 year flood return period.

Sinclair Knigh Merz, Commission by Land and Water Resource Management has carried out an Environmental Impact Assessment (EIA) to assess the potential impacts of the proposed dredging on the Local Environmental and to recommend appropriate mitigation and remedial measures.

We sadly report that no progress has been made in this project despite the above.

13. **TRAFFIC CONGESTION IN TOWN PROPER**

The land required to link the Hospital road with the Nadi Back Road has been rezoned from "Residential" to "Road". Council has hired the services of Wood and Jepson and plans have been done and tenders called. The cost of the road will be \$1.4 million.

14. **ACCESS ROAD TO NADI POST OFFICE**

The above road has been completed at a cost of \$140,000.

16. **TRAFFIC LIGHTS**

The design of traffic light has been done and tenders called.

The cost of installation of traffic lights will be approximately \$500,000.00.

BUILDING

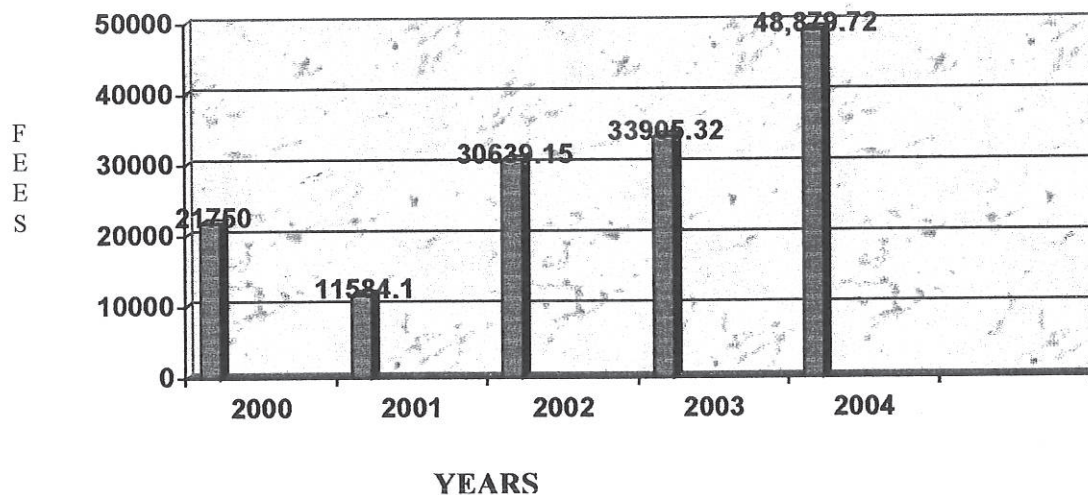
BUILDING DEVELOPMENT

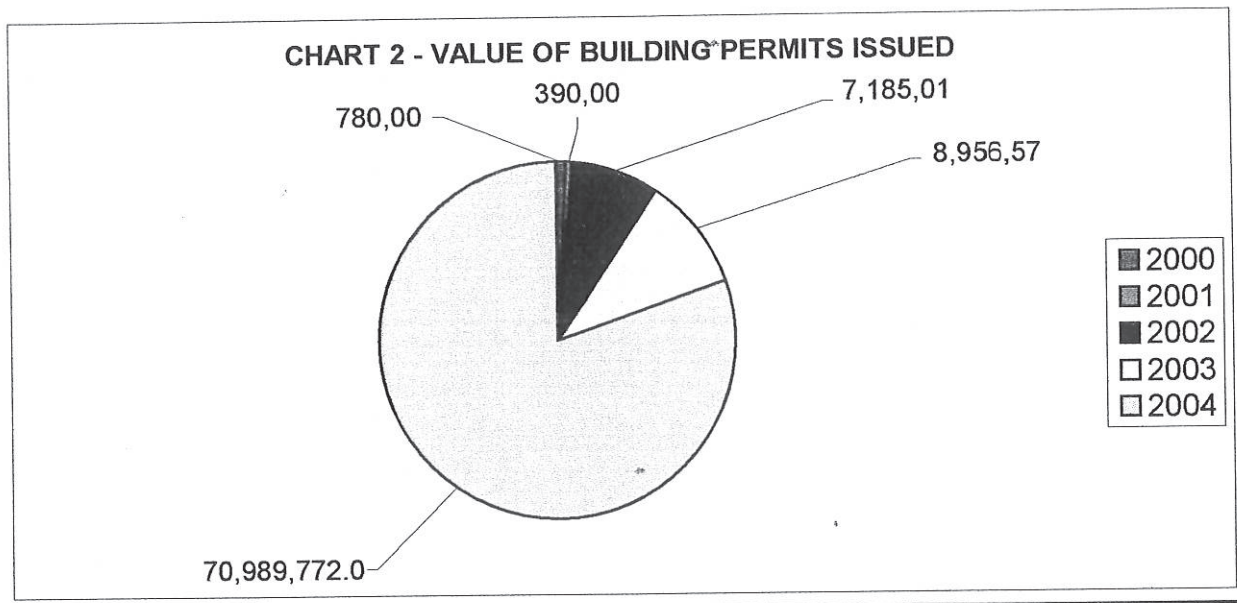
Nadi Town Covering an area of 780 hectares is divided into three wards:-

1. Town Ward
2. Martintar Ward
3. Namaka Ward

The total number of building application received during the year was 226 total to an aggregate value of 18.01 million dollars. The total revenue received for processing these applications were \$48,879.72. A comparison of building permit fees for the last five (5) years is provided in graphical form at Chart 1. Chart 2 shows the comparative volume of building works approved in the last five years.

CHART 1 : BUILDING FEES





BUILDING APPLICATIONS RECEIVED DURING THE YEAR 2004

<u>MONTHS</u>	<u>NO. OF APPLICATIONS RECEIVED</u>	<u>VALUE(\$)</u>	<u>FEES(\$)</u>
January	19	587,812.10	1,999.83
February	21	2,602,324.50	6,679.40
March	14	386,663.00	1,097.14
April	15	711,740.50	2,060.46
May	12	1,274,435.00	3,560.35
June	19	1,234,417.50	3,465.75
July	17	59,874.50	1,954.71
August	25	1,952,669.25	5,452.98
September	23	3,940,473.25	9,656.98
October	22	1,299,229.00	3,796.02
November	22	2,507,177.00	6,372.89
December	17	922,105.00	2,784.19
Total	226	18,017,793.60	48,879.72

2. SUMMARY OF BUILDING APPLICATIONS RECEIVED- 2004

	<u>NO.</u>	<u>VALUE(\$)</u>
Commercial Buildings	20	6,824,303.85
Residential Buildings	71	5,729,369.01
Industrial Buildings	10	927,877.00

Addition, Alterations & Renovations	57	2,150,527.25
Miscellaneous (Schools, Churches, Retaining Walls, Fencing Carport etc.)	<u>31</u>	<u>51,747.50</u>
Total	<u>189</u>	<u>15,683,824.61</u>

3. **SUMMARY OF BUILDING APPLICATIONS APPROVED - 2004**

Commercial Buildings	16	60,691,510.54
Residential Buildings	81	7,484,557.00
Industrial Buildings	7	593,530.50
Addition, Alteration & Renovations	41	1,751,285.28
Miscellaneous, (Schools, Churches, Retaining Walls, Fencing, Carport etc.)	<u>19</u>	<u>468,889.50</u>
Total	<u>164</u>	<u>70,989,772.82</u>

4. Total number of outline applications received	37
Total number of outline applications approved	20
Total number of building applications refused	20
Total number of completion certificate issued	63

5. **BUILDING INSPECTION**

Inspections carried out by the Building Inspector together with the number of notices served and complaints investigated are shown in Table C next page.

6. **GENERAL**

The Building Department was manned by one (1) Building Inspector and assisted by the Manager Building and Engineering Services.

TABLE C**BUILDING INSPECTORS REPORT FOR THE YEAR 2004**

<u>MONTH</u>	<u>INSPECTION BY APPOINTMENT</u>	<u>ILLEGAL WORKS</u>	<u>NOTICE SERVED</u>	<u>COMPLAINTS INVESTIGATED</u>
January	69	-	-	3
February	53	7	7	4
March	63	5	5	2
April	52	-	-	4
May	52	4	4	3
June	68	1	1	2
July	77	7	7	2
August	54	4	4	4
September	95	-	-	2
October	78	4	4	3
November	74	3	3	2
December	<u>62</u>	<u>2</u>	<u>2</u>	<u>1</u>
Total	<u>797</u>	<u>35</u>	<u>35</u>	<u>32</u>

7. BUILDING PLANS PROCESSED

Total number of plans processed	-	226
Total number of buildings inspected for the issue of completion certificate	-	63

ENFORCEMENT DEPARTMENT

The Department Administers, the parking meter section, and manages traffic movement in Nadi Town.

1. **ENFORCEMENT SECTION**

Administration Officer	=	1
Parking Meter Supervisor	=	1
Officers	=	<u>5</u>

Total number of staff = **7**

2. **TOTAL NUMBER OF METER INSTALLED IN THE STREET**

1.	Main Street	128
2.	Namaka Lane	89
3.	Ashram Road	20
4.	Lodhia Street	19
5.	Hospital Road	16
6.	Vunavou	15
7.	Clay Street	9
8.	Market Road	12
9.	Sahu Khan Road	<u>7</u>
	TOTAL	<u>315</u>

3. **FIELD DIVIDED INTO 4 ZONE**

- A. 111 Town End, Vunavou Lane to Fiji Development Bank.
- B. 115 Main Street, Ashram Road, Clay Street, Market Road, Sahu Khan road.
- C. 35 Lodhia Street, Hospital Road.
- D. 89 Namaka Lane.

4. **STOLEN METERS**

6 meters recovered 3 meters.

5. **REVENUE**

As reflected in finance report.

6. **LEGAL ACTION**

Total number of traffic cases instituted during the year 2004	-	630
Total conviction secured	-	600
Pending in court	-	30

LIBRARY

1) STAFF

Librarian	-	1
Assistant Librarian	-	Nil
Library Assistant	-	2

2) HOURS

Services given to the general public are as follows:-

Monday to Friday - 9.00am- 5.00p.m
 Saturday - 9.00am – 1.00p.m

3) REVENUE

Library cost & fines - \$266.46
 Library subscription - \$913.60

4) STATISTICS

Membership	-	455
Total number of books issued	-	5,094
Total number of people who use the library	-	1,840

5) INTER- LIBRARY LOAN

Books lent – Nil
 Books received – 1 (non-fiction) Western Regional Library

6) LIBRARY STOCK

According to 2004 stock-take report, it shows figure 4,760 as in stock.

7) PERIODICALS

The library currently holds 3 monthly periodicals and 5 weekly periodicals.

i.	The Fiji Times	v.	The Daily Post
ii.	Fiji Sun	vi.	Shanti Dutt
iii.	Na I Lalakai	vii.	The Magazines
iv.	Review Magazines	viii.	Bulletin

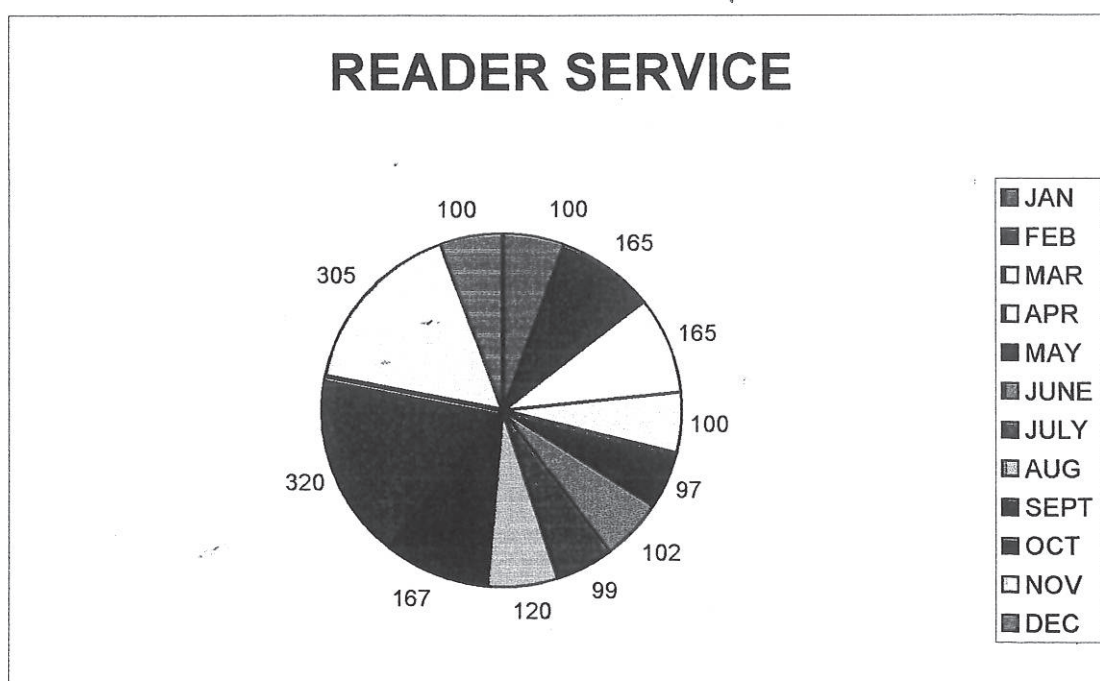
8) DONATIONS

The Library relies very heavily on donated books and Magazines. The Major donors were British High Commission and Indian High Commission and the community of Nadi.

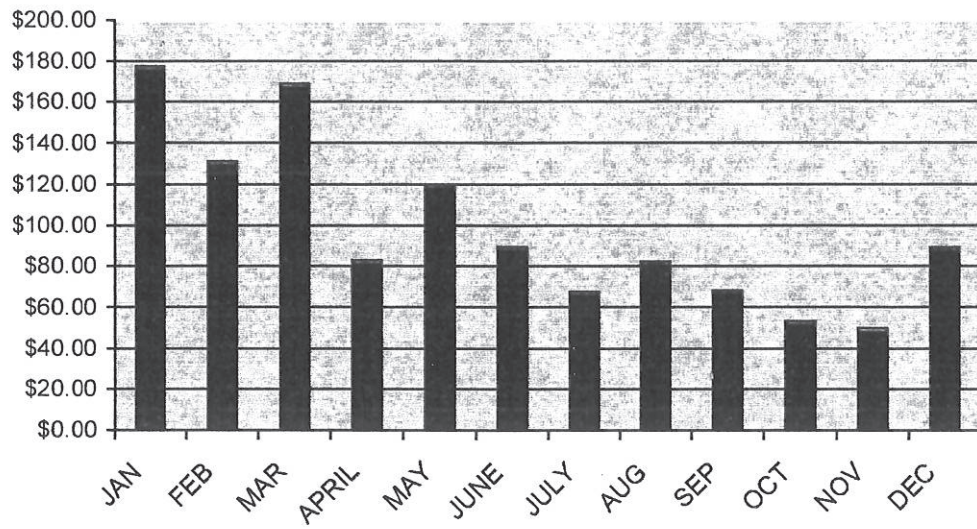
9) **NATIONAL LIBRARY WEEK.**

The Nadi Library with the help of some school teachers in the Town Area hosted the most varied and interesting National Library Week. Funding of the week celebration came from Nadi Town Council and Donors.

Items held during the week begins with a Character Parade through the Town by various schools and continue with a Book Drive towards the Library. Tour of the library by school students, concert by kindergarten schools, Oratory and miming. All items participated by students has a prizewinner on 1st, 2nd and 3rd.



REVENUE



MARKET**2004**

1. Nadi Municipal Market is located at a very prime area of the town, close to the bus station

It has six different wings namely:-

- Main market wing
- Nayate wing
- Old Market Wing
- Khatri wing
- Lock up wing
- Open wing

2. **STAFFING**

The Market was under the management of a full time Market Master, Assistant Market Master with four support staff.

3. **LEVY**

- | | | |
|-----|--|--|
| (a) | Main market wing :- | Registered vendors 63c per stall per day
Casual vendors 68c per stall per day |
| (b) | Nayate Wing, old Market
Market wing, Khatri Wing
& Open wing | Registered vendors 81c per stall per day
Casual vendors 91c per stall per day |
| (c) | Fish | 20c per kg per day |
| (d) | Cooler | 20c per kg per day |
| (e) | Lock up stall | \$4.00 per stall |
| (f) | Sale of Live Chicken | \$1.50 per stall space |
| (g) | Sale of live stock (goat) | \$1.00 per head per day |
| (h) | After hours sale | \$1.09 per stall |
| (i) | Wholesale at Market Master's discretion. | |

4. **REVENUE BREAKDOWN**

(a)	Main market wing :	\$66,535.18
(b)	Nayate wing,old Market wing, Khatri Wing & Open wing	\$125,713.74
(c)	Fish	\$ 15,382.03
(d)	Cooler	-----
(e)	Lock up stall	\$ 24,188.01
(f)	Chicken/Goats	\$1,762.88
(g)	After hours	\$8,206.48
(h)	Wholesale	\$4590.05

Total revenue received from Market in 2004 was \$246,378.37.

6. **CONCLUSION**

2004 being disaster free, was a very successful year for both the vendors and Nadi Town Council.

APPRECIATION

The Council wishes to record its appreciation and gratitude to the ratepayers of the town for paying their rates punctually to meet the running of the town administration. The Council also wishes to acknowledge the dedicated services rendered by its staff and employees.

Nadi Town Council also wishes to record with appreciation the assistance and support rendered by the Minister for Local Government, Housing and Environment, Hon. Mataiasi Ragagia during the year. We would also like to thank the Permanent Secretary for Local Government, Housing and Environment and his staff including the Director Town & Country Planning for their assistance and guidance which greatly facilitated the effective administration of the Council.

We would also like to thank the Ministry of Lands and Surveys, Ministry of Health, Ministry of Labour and Industrial Relations other Government Departments, statutory bodies and the Fiji Local Government Association and the Fiji Local Government Officers Association, Municipal Employees Union of Fiji for their support.

Last but not least ESCAP/POC United Nations Escap Pacific Operations Centre and its Regional Advisor on Development Economics and Planning Mr. Serge Belloni for successful formulation of the 10 year Corporate Plan of the Town of Nadi.



REPUBLIC OF THE FIJI ISLANDS

OFFICE OF THE AUDITOR GENERAL



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File: 831/1

NADI TOWN COUNCIL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2004

INDEPENDENT AUDIT REPORT

Scope

I have examined the financial statements of the Nadi Town Council for the year ended 31 December 2004 in accordance with the provisions of the Local Government Act and section 13 of the Audit Act. The Nadi Town Council is responsible for the preparation and presentation of the financial statements and the information they contain.

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

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

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

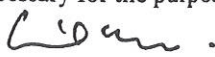
Qualification

The Council has recorded Rates Debtors of \$3,460,724 in the Balance Sheet. The Council has not provided a provision for doubtful debts for these Rates Debtors which is estimated to be \$2,067,327. If a charge for doubtful debts of approximately \$2,067,327 was taken, it would result in a net deficit of the Statement of Income and Expenditure of the General Fund.

Qualified Audit Opinion

In my opinion, due to the significant effect that the matter disclosed in the Qualification paragraph has on the financial position of the Council at 31 December 2004 and on the results for the year ended on that date, the accompanying financial statements of the Council do not give a true and fair view of the state of affairs of the Council as at 31 December 2004 and the result of the Council for the year ended on that date.

I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of my audit.


Eroni Vatuloka
AUDITOR GENERAL
Suva, Fiji

18 October 2006



NADI TOWN COUNCIL**GENERAL FUND****STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2004**

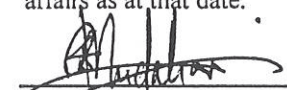
	Notes	YEAR	
		2004	2003
		\$	\$
ACCUMULATED FUNDS			
Operating Surplus for the year	2	6,996,214	6,491,842
		<u>6,996,214</u>	<u>6,491,842</u>
FUNDS EMPLOYED ARE REPRESENTED BY			
Current Assets			
Cash on hand		120	120
Cash at bank	4	742,432	940,728
Debtors	5	3,469,450	2,960,729
Sundry Advances	6	81,398	32,764
Electricity Deposit		2,724	2,724
		<u>4,296,124</u>	<u>3,937,065</u>
Non Current Assets			
Fixed Assets	3	4,296,974	4,233,954
Total Assets		<u>8,593,098</u>	<u>8,171,019</u>
Current Liabilities			
Creditors and other accruals		197,668	149,340
Sundry deposits	7	300,729	328,353
Loan	8	129,007	110,147
		<u>627,404</u>	<u>587,840</u>
Non Current Liabilities			
Loan	8	969,480	1,091,337
Total Liabilities		<u>1,596,884</u>	<u>1,679,177</u>
Net Assets		<u>6,996,214</u>	<u>6,491,842</u>

(The accompanying notes are to be read in conjunction with the Financial Statements).

**NADI TOWN COUNCIL
GENERAL FUND
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2004**

COUNCIL'S STATEMENT

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Nadi Town Council's operations for the year ended 31 December 2004 and of the state of affairs as at that date.



CR. SALESH MUDALIAR
MAYOR



R.K. ALI
TOWN CLERK

**NADI TOWN COUNCIL
GENERAL FUND
STATEMENT OF INCOME AND EXPENDITURE**

	Notes	YEAR	
		2004	2003
		\$	\$
THE INCOME FOR THE YEAR WAS DERIVED FROM			
General Rate		536,148	437,600
General Rate in Arrears		61,315	60,575
Interest on Overdue Rates		442,440	33,113
Fees and Charges			
Advertising		4,108	1,000
Auditorium Hire Charges		14,472	10,832
Building Fees		48,631	33,817
Bus Stand Charges		29,536	29,454
Business and Trading Licence		140,380	129,573
Fee for Services		23,900	23,448
Handicraft Stall Fees		11,512	11,460
Library Subscription, Fines and Costs		1,045	1,887
Market Fees		248,253	240,416
Park Fee		105,465	59,739
Sweet Cart Charges		1,280	1,198
Taxi and Carrier Stand Charges		47,069	43,240
Government Contribution for Maintenance of			
State Roads		14,933	4,617
Bank Interest		4,583	1,859
Commercial Complex - Shop Rent		284,757	280,806
Fines and Costs		579	1,863
Industrial Sub-division - Rent		22,280	22,335
Interest on Overdue Accounts		3,897	3,525
Kiosk Rent		22,811	23,636
Market Rental		40,000	40,000
Park Rent		5,248	4,602
Parking Meter/Enforcement Rental		4,836	4,836
Public Car Park		29,244	27,164
Recovery of Administrative Expenses		32,703	30,116
Rental for Fire Station		6,000	6,000
Miscellaneous		9,974	18,391
Gain on sale		1,407	13,180
TOTAL INCOME		2,198,806	1,600,282

**NADI TOWN COUNCIL
GENERAL FUND
STATEMENT OF INCOME AND EXPENDITURE (Con't)**

	YEAR	
	2004	2003
	\$	\$
THE EXPENDITURE FOR THE YEAR WAS INCURRED ON		
Recurrent		
Salaries, Wages and Related Payments	620,747	565,163
Garbage Services	199,380	181,605
Library Services	14,799	14,797
Maintenance and Operating Expenses of Council Properties		
Buildings	85,054	65,927
Parks and Gardens	67,517	28,821
Plant, Machinery, Motor Vehicle and Tools	37,956	43,996
Road, Drains, Paths and Verges	314,460	257,966
Vehicle Stand	12,610	6,166
Street Lights	60,780	46,822
Advertising	7,867	9,026
Audit Fees	17,378	5,000
Civic Reception, Entertainment	6,537	7,473
Electricity and Water	51,374	35,291
Fiji National Training Council Levy	5,715	5,823
Financial Loss-Allowance	12,030	8,730
Insurance	49,349	48,513
Interest and Bank Charges	4,637	4,692
Land Rent	49,401	6,659
Legal Expenses	41,969	31,508
Mayoral Allowance	2,010	1,650
Meeting Expenses	12,836	7,926
Printing, Stationery and Office Expenses	28,018	26,182
Public Health Services	2,790	1,041
Subscription - FLGA, PACOM, LACDE	868	2,010
Telecommunications	18,885	18,165
Travelling, Subsistence and Incidentals	5,659	11,975
Valuation Fees	35,632	1,778
BALANCE CARRIED FORWARD	1,766,258	1,444,705

**NADI TOWN COUNCIL
GENERAL FUND
STATEMENT OF INCOME AND EXPENDITURE (Con't)**

Expenditures(cont'd)	YEAR	
	2004	2003
	\$	\$
BALANCE BROUGHT FORWARD .	1,766,258	1,444,705
Admin. Expenses - Market	16,639	15,899
Cleaning of Sewerage Line	8,052	2,190
Contingency	-	533
Depreciation	76,943	74,881
Destruction of Animals	4,112	466
Maintenance of Office Equipment	2,755	6,485
Market Rental	40,000	40,000
Public Celebration	3,175	4,440
Election Expenses	584	5,530
Miscellaneous	401	411
Upgrading and Improvements		
Beautification & Land Scaping	3,703	9,263
Building	18,401	57,930
Plant & Equipment	12,251	2,332
Roads, Drains and Footpath Improvements	14,038	59,249
Street Lights	25,759	1,488
Upgrading of Other Parks	5,471	520
Upgrading of Maindrain	-	919
Upgrading of Bus Station	-	4,630
TOTAL EXPENDITURE	<u>1,998,542</u>	<u>1,731,871</u>
NET SURPLUS/(DEFICIT)	200,264	(131,589)
SURPLUS BALANCE AT 1 JANUARY	<u>4,012,056</u>	<u>4,143,645</u>
LEAVING A NET SURPLUS BALANCE AT 31 DECEMBER OF	<u>4,212,320</u>	<u>4,012,056</u>

**NADI TOWN COUNCIL
SEWERAGE SERVICE FUND ACCOUNT
STATEMENT OF INCOME AND EXPENDITURE**

	YEAR	
	2004	2003
	\$	\$
THE REVENUE FOR THE YEAR WAS DERIVED FROM		
Sewerage Rate in Arrears	-	-
Total Revenue	<u>-</u>	<u>-</u>
Net Surplus for the year	-	-
Surplus Balance as at 1 January	59,700	59,700
Transferred to General Fund Account	-	-
Surplus Balance as at 31 December	<u>59,700</u>	<u>59,700</u>

**NADI TOWN COUNCIL
LOAN REPAYMENT FUND ACCOUNT
STATEMENT OF INCOME AND EXPENDITURE**

	Notes	YEAR	
		2004	2003
		\$	\$
THE REVENUE FOR THE YEAR WAS DERIVED			
Loan Rate		345,975	312,184
Loan Rate in Arrears		53,013	73,393
Total Revenue		<u>398,988</u>	<u>385,577</u>
THE EXPENDITURE FOR THE YEAR WAS INCURRED ON			
Interest		94,880	102,514
Total Expenditure		<u>94,880</u>	<u>102,514</u>
Net Surplus for the year		304,108	283,063
Surplus Balance as at 1 January		<u>2,420,086</u>	<u>2,137,023</u>
Surplus Balance as at 31 December		<u>2,724,194</u>	<u>2,420,086</u>

**NADI TOWN COUNCIL
LOAN CAPITAL EXPENDITURE
STATEMENT OF EXPENDITURE**

	YEAR	
	2004	2003
	\$	\$
Upgrading Road Works	-	18,846
Upgrading of Drains	-	1,033
Namaka Market	-	12,120
Bus Station	-	24,475
Beautification	-	4,154
Building	-	24,005
Plant & Equipment	-	11,370
Motor Vehicle	-	22,417
Total Expenditure	-	118,420


**NADI TOWN COUNCIL
PARKING METER FUND
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2004**


	Notes	YEAR	
		2004	2003
		\$	\$
ACCUMULATED FUNDS			
Operating Surplus for the year		18,524	13,546
		<u>18,524</u>	<u>13,546</u>
Funds Employed are represented by :			
Current Assets			
Cash at Bank	4	21,591	16,613
Current Liabilities			
Deposits		<u>3,067</u>	<u>3,067</u>
Net Assets		<u>18,524</u>	<u>13,546</u>

(The accompanying notes are to be read in conjunction with the Financial Statements).

COUNCIL STATEMENT

In our opinion the Council Parking Meter Account have been properly drawn up so as to show a true and fair view of the Nadi Town Council's operations for the year ended 31 December 2004 and of the state of affairs.


CR. SALESH MUDALIAR
MAYOR


R.K. ALI
TOWN CLERK

**NADI TOWN COUNCIL
PARKING METER FUND ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURE**

	YEAR	
	2004	2003
	\$	\$
THE REVENUE FOR THE YEAR WAS DERIVED FROM		
Meter Tolls	93,069	95,098
Infringement Fines and Costs	33,372	35,633
Total Revenue	<u>126,441</u>	<u>130,731</u>
THE EXPENDITURE FOR THE YEAR WAS INCURRED ON		
Recurrent		
Administrative Expenses to General Fund	16,064	14,217
Communication Cost	58	91
Electricity & Water	1,295	1,484
Maintenance of Parking Meters and Bays	827	846
Office Rent and Maintenance	18,270	16,805
Plant & Vehicle - Operation	1,081	1,334
Printing and Advertising	3,668	454
Salaries and Related Payments	71,882	70,240
Search Fee and Legal Expenses	5,786	2,513
Insurance	2,532	2,532
Miscellaneous	-	43
Total Expenditure	<u>121,463</u>	<u>110,559</u>
Net surplus for the year	4,978	20,172
Surplus/(deficit) Balance as at 1 January	<u>13,546</u>	<u>(6,626)</u>
Surplus Balance as 31 December	<u>18,524</u>	<u>13,546</u>

**NADI TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF CASH FLOWS**

	YEAR	
	2004	2003
	\$	\$
Cash Flows from Operating Activities -		
Cash was provided from:		
Rates and other revenue	1,189,713	2,383,902
Interest	442,440	33,113
	<u>1,632,153</u>	<u>2,417,015</u>
Cash was applied to:		
Payments to Suppliers and employees	(1,893,004)	(1,604,895)
	<u>(1,893,004)</u>	<u>(1,604,895)</u>
Net cash (utilized)/provided by Operating Activities	<u>(260,851)</u>	<u>812,120</u>
Cash Flows from Investing Activities		
Cash was applied to:		
Acquisition of property, plant and equipment	(141,015)	(52,410)
Proceeds from disposal of property, plant and equipment	2,459	13,423
Net cash utilized by Investing Activities	<u>(138,556)</u>	<u>(38,987)</u>
Cash Flows from Financing Activities		
Cash was provided from:		
Loan Rate	398,988	385,577
Loan Raised	-	118,420
	<u>398,988</u>	<u>503,997</u>
Cash was applied to:		
Loan Repayment	(102,998)	(102,238)
Interest	(94,880)	(102,514)
	<u>(197,878)</u>	<u>(204,752)</u>
Net cash provided by Financing activities	<u>201,110</u>	<u>299,245</u>
Net (decrease)/increase in cash held	(198,297)	1,072,378
Cash/(overdraft) at the beginning		
of the reporting period	940,849	(131,529)
Net cash at the end of the reporting period	<u>742,552</u>	<u>940,849</u>

**NADI TOWN COUNCIL
PARKING METER FUND
STATEMENT OF CASH FLOWS**

	YEAR	
	2004	2003
Cash Flows From Operating Activities	\$	\$
Cash was provided from:		
Meter Tolls and other revenue	126,441	130,731
Cash was applied to:		
Payments to suppliers and employees	(121,463)	(110,559)
Net Cash Provided by Operating Activities	4,978	20,172
Net Increase in cash held	4,978	20,172
Cash/(overdraft) at the beginning of the reporting period	16,613	(3,559)
Cash at the end of the reporting period	21,591	16,613

NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2004

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Set out hereunder are the significant accounting policies adopted by the Council in the preparation of the Accounts for the year ended 31 December 2004 unless otherwise stated similar policies were followed in the previous year.

(a) Basis of Accounting

The accrual basis of accounting is adopted for all financial transactions. The Council has adopted the cash basis of accounting up to the financial year ended 31 December 1999.

(b) Revenue

Revenue is recognised in the Statement of Income and Expenditure when charged to the ratepayers by the Council. The major sources of revenue are collections in the form of General rates, Loan rates and rental income from the Council's properties.

(c) Income Tax

Under section 17(4) of the Income Tax Act, the Council is exempt from tax on its income.

(d) Property, Plant and Equipment

Acquisition

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. The cost of self-constructed assets includes the costs of materials, direct labour and an appropriate proportion of overheads.

NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2004 (CONT'D)

(d) Depreciation

Depreciation has been provided using straight line method so as to write off the assets over their estimated useful lives.

The principal rates adopted are :-

Office Equipment	10%p.a
Furniture & Fitting	10%p.a
Plant & Machinery	10-20%p.a
Motor Vehicle	20%p.a
Building	1.25%p.a

(e) Employee Entitlements

Contributions are paid to the Fiji National Provident Fund on behalf of employees to secure retirement benefits and the costs are included in the statement of income and expenditure. The amounts expected to be paid to employees for their pro-rata entitlements for annual leave are accrued at current wage rates.

(f) Trade and other Receivables

Trade and other receivables are stated at their cost less impairment losses.

(g) Impairment

The carrying amount of the Council's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the assets recoverable amount is estimated at each balance sheet date. An impairment loss is recognised whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. All impairment losses are recognised in the Statement of Income and Expenditure.

NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2004 (CONT'D)

(h) Trade and other payables

Trade and other payables are stated at their cost.

(i) Administrative fees

A rate of 12% is applied to the Parking Meter Fund budget to calculate administrative expenses to be charged to this account.

(j) Comparatives

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

NOTE 2: OPERATING SURPLUS

	2004	2003
	\$	\$
SURPLUS - General Fund account	4,212,320	4,012,056
ADD SURPLUS - Sewerage Service Fund Account	59,700	59,700
- Loan Repayment Fund Account	2,724,194	2,420,086
	<u>6,996,214</u>	<u>6,491,842</u>
ACCUMULATED FUNDS	<u>6,996,214</u>	<u>6,491,842</u>

NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2004 (CONT'D)

NOTE 3: FIXED ASSETS

	2004	2003
	\$	\$
Office Equipment - at cost	85,277	78,979
Less provision for depreciation	(58,701)	(60,120)
	<u>26,576</u>	<u>18,859</u>
Furniture & Fittings - at cost	63,064	63,064
Less provision for depreciation	(58,680)	(56,336)
	<u>4,384</u>	<u>6,728</u>
Plant & Machinery - at cost	301,383	213,355
Less provision for depreciation	(184,288)	(179,196)
	<u>117,095</u>	<u>34,159</u>
Motor Vehicle - at cost	235,717	193,228
Less provision for depreciation	(157,589)	(144,883)
	<u>78,128</u>	<u>48,345</u>
Building - at cost	4,427,728	4,427,728
Less provision for depreciation	(356,937)	(301,865)
	<u>4,070,791</u>	<u>4,125,863</u>
NET WRITTEN DOWN VALUE	<u>4,296,974</u>	<u>4,233,954</u>

NOTE 4: CASH AT BANK

This Comprised of :-

	2004	2003
	\$	\$
General Fund	742,432	940,728
Parking Meter Fund	<u>21,591</u>	<u>16,613</u>
Total	<u>764,023</u>	<u>957,341</u>

NADI TOWN COUNCIL**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2004 (CONT'D)****NOTE 5: DEBTORS**

	2004	2003
	\$	\$
Rates debtors	3,460,724	2,946,357
Rent debtors	8,726	14,372
	<u>3,469,450</u>	<u>2,960,729</u>

NOTE 6: SUNDRY ADVANCES

	\$	\$
Value Added Tax	29,617	-
Dishonoured Cheques	7,149	6,012
Miscellaneous	44,632	26,752
TOTAL	<u>81,398</u>	<u>32,764</u>

NOTE 7: SUNDRY DEPOSITS

	\$	\$
Contributions -Public Carpark	60,520	60,520
Shop Deposits -		
Commercial Complex and		
Curio Vendors	88,245	83,729
Tenders	81,286	85,437
Rates Prepaid	29,602	28,145
VAT Payable	-	42,230
Miscellaneous	41,076	28,292
TOTAL	<u>300,729</u>	<u>328,353</u>

NOTE 8: LOAN FUNDS

Loans raised by the Council bear interest charges ranging from 7.99 percent to 10 percent per annum and are repayable over 10 years. All loans are raised under the provisions of the Local Government Act and are secured on the assets of the Council.

NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2004 (CONT'D)

NOTE 8: LOAN FUNDS (continued)

The Loan Fund Balances at the end of the year were:

	2004 \$	2003 \$
Balance at 1 January	1,201,484	1,185,303
Add: Loan Raised	-	118,419
	1,201,484	1,303,722
Less: Loans Repaid	102,998	102,238
Balance at 31 December	1,098,487	1,201,484

Repayment periods are categorised as follows :

Current	129,007	110,147
Non- Current	969,480	1,091,337
	1,098,487	1,201,484

NOTE 9: DISCOUNT ON RATES

The Council by resolution granted discount on rates as follows:-

	2004	2003
Rates paid on or before 31/1/05	7%	7%
Rates paid between 1/2/05 and 28/2/05	5%	5%

Accordingly discounts allowed during the year were as follows:-

FUND	2004 \$	2003 \$
General	28,702	22,631
Loan	17,592	17,782
TOTAL	46,294	40,413

NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2004 (CONT'D)

NOTE 10: CAPITAL COMMITMENTS

Capital commitments for the 2004 financial year is estimated to be \$1,191,800 (2003:\$1,882,800)

NOTE 11: CONTINGENCIES

There are two legal claims against the Council amounting to \$30,000.

NOTE 12: CASH FLOW RECONCILIATIONS

A. GENERAL

	2004	2003
(i) Reconciliation of cash	\$	\$
Cash at the end of the reporting period was as follows:		
Cash on hand	120	120
Bank Overdraft/Cash at bank	742,432	940,728
	<u>742,552</u>	<u>940,848</u>
(ii) Reconciliation of net cash (utilized) provided by operating activities		
Net surplus/(deficit) from operations	200,264	(131,589)
Depreciation	76,943	74,881
Gain on sale of property, plant and equipment	(1,407)	(13,180)
Provision for annual leave	3,341	(7,852)
Changes in Assets & Liabilities		
(Increase)/decrease in debtors	(508,721)	746,922
Increase in sundry deposits	14,605	48,081
Increase in sundry advances	(19,017)	(8,615)
Increase in accounts payable and accruals	44,988	47,872
(Decrease)/increase in VAT payable	(71,847)	55,600
Net cash (used in)/provided by operating activities	<u>(260,851)</u>	<u>812,120</u>

NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2004 (CONT'D)

NOTE 12: CASH FLOW RECONCILIATIONS (continued)

	2004	2003
	\$	\$
B. PARKING METER FUND		
(i) Reconciliation of cash		
Cash at the end of the reporting period was as follows:	<u>21,591</u>	<u>16,613</u>
(ii) Reconciliation of net cash provided by operating activities		
Net Surplus from operations	<u>4,978</u>	<u>20,172</u>
Net cash provided by operating activities	<u>4,978</u>	<u>20,172</u>