



# NADI TOWN COUNCIL

Annual Report for the Year 2007

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PARLIAMENT OF FIJI  
PARLIAMENTARY PAPER NO.94 OF 2020



## **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  
MESSRS KOYAS, NADI  
MESSRS JANEND SHARMA, NADI  
MESSRS M.K. SAHUKHAN**

**INSURERS : MARSH & McLENNAN, LAUTOKA**

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## **NADI TOWN COUNCIL** **ANNUAL REPORT FOR THE YEAR 2007**

### **1. THE 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. However, in November, 2007 the Council received \$40,000.00 from the Government as Challenge Fund to be used for the developments of Childrens Park in Nadi with the proviso that Nadi Town Council used its own \$40,000.00 for the said project.

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. VISION, MISSION AND GOALS**

#### **12.1 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.

#### **12.2 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.

#### **12.3 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.

### 3. **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 now has a master drainage scheme plan for Nadi which guides the Council in the alleviation of the flooding problem.
- 3.0 The Council has already begun construction of 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.

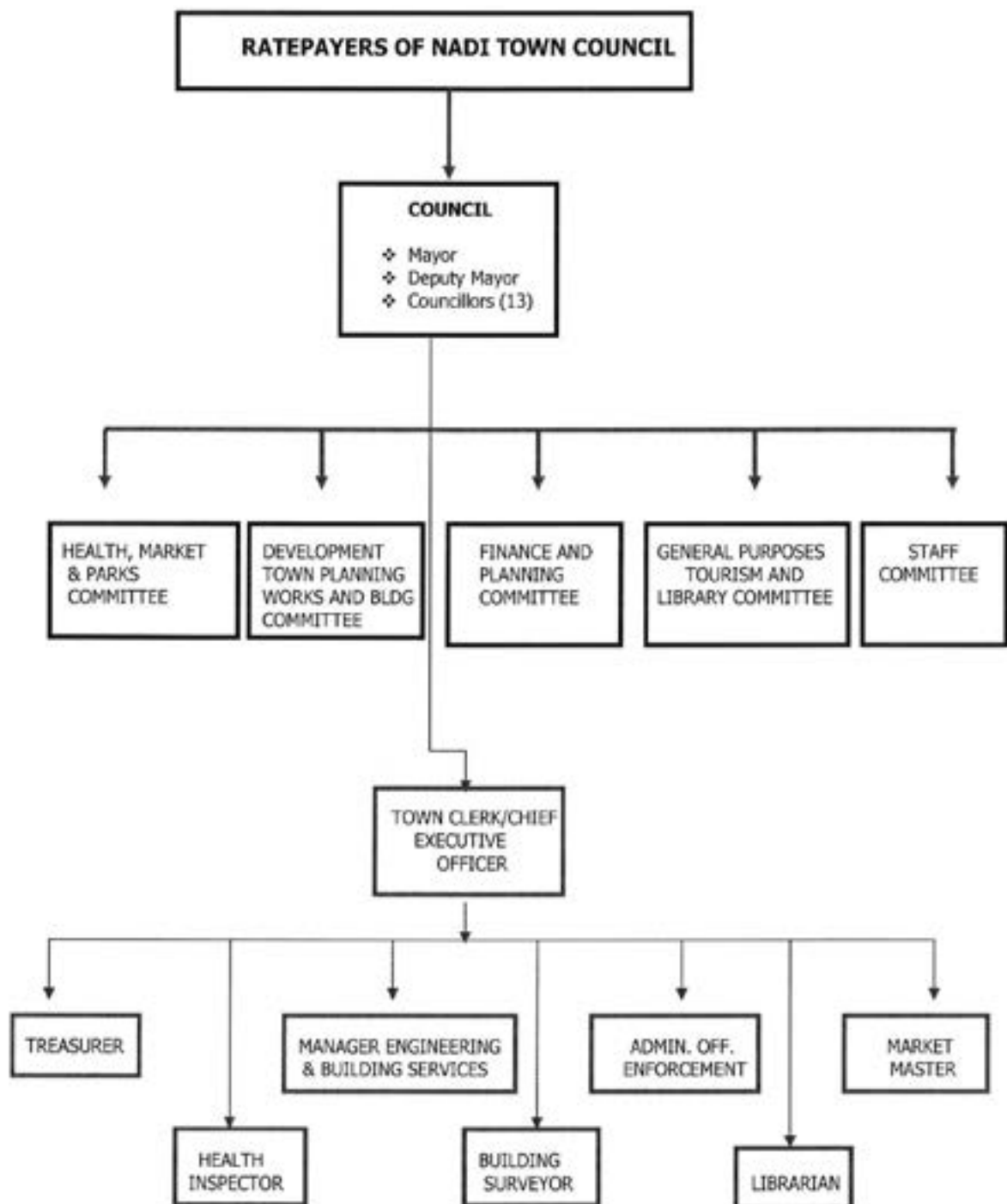
#### ❖ **INSTALLATION OF TRAFFIC LIGHTS**

Council has already installed three (3) sets of controlled traffic lights in the Main Street of Central Business District.

#### ❖ **IMPROVED VISUAL AESTHETICS**

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

4.

**ORGANISATION STRUCTURE**

## 5. **NADI TOWN COUNCIL MUNICIPAL ELECTIONS**

Council Election under the Local Government Act was held on 22<sup>nd</sup> October, 2005 which resulted in election of the following Councillors:-

|           |   |            |                         |
|-----------|---|------------|-------------------------|
| Nadi      | : | Councillor | Dharmesh Motiram        |
|           |   | Councillor | Patiljai Tuidraki       |
|           |   | Councillor | Ratu Maikeli Lalabalavu |
|           |   | Councillor | Mala Sivan              |
|           |   | Councillor | Sanjit Patel            |
| Namaka    | : | Councillor | Allan Florian           |
|           |   | Councillor | Salesh Mudaliar         |
|           |   | Councillor | Tarun Patel             |
|           |   | Councillor | Harl Charan             |
|           |   | Councillor | Timoci Koroqica         |
| Martintar | : | Councillor | Ahmed Mohammed          |
|           |   | Councillor | Liliana Keith - Reid    |
|           |   | Councillor | Mohini Lata Anthony     |
|           |   | Councillor | Atil Gosai              |
|           |   | Councillor | Roshan Ali              |

However, the following Councillors lost their membership due to non-attendance at three (3) consecutive Ordinary Council Meetings:-

Councillor Sanjit Patel  
Councillor Dharmesh Motiram  
Councillor Liliana Keith-Reid

Councillor Salesh Mudaliar resigned as Councillor and Mayor of Nadi on 5/7/07. Special Council Meeting of 11/7/07 elected Cr Timoci Koroqica as Mayor and Cr Maikeli Lalabalavu as Deputy Mayor of Nadi.

## 6. **Mayoral Elections**

Mayoral Election was held on 29<sup>th</sup> October, 2007 which resulted in Councillor Timoci Koroqica being elected Mayor and Councillor Maikeli Lalabalavu being elected Deputy Mayor of the Council for the ensuing year.

## 7. **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
- ♦ Tourism and Beautification
- ♦ Building Plans

The Health, Market and Parks, Development, Town Planning Works and Building, General Purposes & Library, Finance and Planning and Tourism and Beautification 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.

8. **PRINCIPAL OFFICERS**

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

9. **AUDITORS OF THE COUNCIL**

- Auditor - General of Fiji

10. **SOLICITORS OF THE COUNCIL**

- (1) Messrs. Sahu Khan & Sahu Khan, Ba.
- (2) Messrs. Patel & Sharma, Nadi
- (3) Messrs. Koyas, Nadi
- (4) Messrs. Janend Sharma, Nadi
- (5) Messrs M.K. Sahukhan

11. **NUMBER OF MEETINGS HELD DURING THE YEAR 2007**  
**COUNCIL MEETINGS**

|           |   |    |
|-----------|---|----|
| Ordinary  | - | 14 |
| Annual    | - | 1  |
| Special   | - | 3  |
| Emergency | - | 1  |

12. **COMMITTEE MEETINGS**

|   |   |    |
|---|---|----|
| Health, Market & Parks                        | - | 11 |
| Development, Town Planning Works and Building | - | 12 |
| Finance and Planning                          | - | 13 |
| General Purposes and Library                  | - | 11 |
| Staff Committee                               | - | 5  |

13. **VISITORS**

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

- |    |                   |   |  |
|----|-------------------|---|--|
| 1. | Romanu Tikotikoca | - | Commissioner of Police   |
| 2. | Ravi Kant Joshi   | - | Consultant/Trainer in Urban Management from Baroda, Gujarat, India |



- 3. Esala Teleni - Police Commissioner
- 4. Adeline Beving - French Embassy

#### 14. **HIGHLIGHTS OF YEAR 2007**

##### **ACHIEVEMENTS TO BE PROUD OF IN THE YEAR 2007**

- 1. Resealing of Main Street from Bridge to Temple end.
- 2. Establishment of upmarket Children's Park at Bountiful Subdivision and at Koroivulo Park

#### 15. **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 for 2007 was:-

General Rate 0.62 cents in the dollar on UCV.

Special Loan (Service) Rate 0.38 cents in the dollar on UCV.

Agricultural rate 0.03 cents in the dollar on UCV.

##### 1.1 **DISCOUNT ON RATES**

Discount on rates was allowed as follows:

- (a) For all 2007 rates paid in January – 7% discount.
- (b) For all 2007 rates paid in February – 5% discount.

##### 1.2 **RATES COLLECTION**

The rates collection for 2007 was as follows:

| <b>Particulars</b>    | <b>Rates Struck<br/>(\$)</b> | <b>Arrears<br/>(\$)</b> | <b>Total<br/>(\$)</b> |
|-----------------------|------------------------------|-------------------------|-----------------------|
| Rates Due             | 1,113,596                    | 2,756,457               | 3,870,053             |
| Less Collection       | 849,923                      | 246,857                 | 1,096,780             |
| Less Discount         | 49,346                       | 0                       | 49,346                |
|                       | 214,327                      | 2,509,600               | 2,723,927             |
| Add Interest 31/12/07 |                              | 307,847                 | 307,847               |
| Balance Outstanding   | 214,327                      | 2,817,447               | 3,031,774             |
| Percentage Collection | 81%                          | 9%                      | 30%                   |

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

Revenue from sources other than rates represent almost 62% 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 |
| Purchasing Officer  | - | 1 |

## **HEALTH DEPARTMENT**

### **1. INTRODUCTION**

The year 2007 was filled with hype and activities all throughout the year.

Nadi continued its rapid growth and expansion and then the need for better services public utilities and amenities upgrading.

Staff development in the Health Department was very intensive and extensive a new recruit was employed to man the Departments office. Officers were sent to attend various workshops, seminars in Suva and also Nadi areas.

The Head of Department went to Japan from May 16<sup>th</sup> to July to attend a Seminar on Comprehensive Solid Waste Management at Yokohama Japan.

This report encompasses the achievements and development that happened in Nadi Town Council areas in 2007 in terms of development through inspections and environment auditing carried out by the Health Department in 2007.

### **2. ESTABLISHMENT**

- |                                     |                                   |
|-------------------------------------|-----------------------------------|
| 1 Health Inspector                  | - Mr Sakaraia Serau               |
| 1 Senior Assistant Health Inspector | - Mrs Premila Chandra             |
| 2 Assistant Health Inspectors       | - Mr Rajeshwar Raj/Mrs Nafiza Ali |
| 1 Litter Prevention Officer         | - Mr Taniela Saturu Boseiwaqa     |

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:-

| <b><u>NO.</u></b> | <b><u>TYPES OF PREMISES</u></b> | <b><u>NO. OF LICENCES<br/>ISSUED</u></b> |
|-------------------|---------------------------------|--|
| 1                 | Hotels/Apartments               | 23                                       |
| 2                 | Motels/Guests Houses            | 6  |
| 3                 | Restaurants                     | 80                                       |
| 4                 | Takeaways/Milk Bar/Dairy        | 39                                       |
| 5                 | Garment Factories               | 17                                       |
| 6                 | Service Station                 | 5  |
| 7                 | Theatre                         | 1  |
| 8                 | Pool-Table/Billiard/Amusement   | 8  |
| 9                 | Private Clubs                   | 2  |
| 10                | Butchers                        | 16                                       |
| 11                | Supermarkets                    | 16                                       |

|    |                            |    |
|----|----------------------------|----|
| 12 | Barber/Chiropodists        | 24 |
| 13 | Schools/Commercial         | 6  |
| 14 | Bakery                     | 12 |
| 15 | Night Clubs                | 2  |
| 16 | Laundry                    | 3  |
| 17 | Food Factory/Aerated Water | 3  |
| 18 | Massage Parlour            | 7  |
| 19 | Garbage Contractor         | -  |
| 20 | Exporter Fresh Vegetables  | 1  |
| 21 | Kava Saloon/Shop Retail    | 3  |
| 22 | Exporter Fish              | 2  |
| 23 | Beauty Saloon              | 8  |
| 24 | Manufacturer Ice Cream     | 2  |
| 25 | Medical Practitioner       | 8  |
| 26 | Mineral Water              | 1  |
| 27 | Caterers                   | 1  |
| 28 | Manufacture Liquor         | 1  |

#### 4. **HAWKERS LICENCES**

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

| NO. | TYPE OF OPERATION | NO. OF LICENCE ISSUED |
|-----|-------------------|-----------------------|
| 1   | Sweet meat        | 4                     |
| 2   | Ice Cream         | 2                     |
| 3   | Caravan           | 1                     |
| 4   | Selling Coconut   | 1                     |

#### 5. A) **SUMMARY OF INSPECTIONS**

| NO. | TYPES OF PREMISES                          | TOTAL INSPECTIONS | TOTAL RE-INSPECTIONS | TOTAL |
|-----|--|-------------------|----------------------|-------|
| 1   | House to house Inspection                  | 641               | 338                  | 979   |
| 2   | Investigation of complaints, nuisance etc. | 355               | 260                  | 615   |
| 3   | Hotels, Motels and guest houses            | 104               | 58                   | 162   |
| 4   | Factories and Workshops                    | 42                | 28                   | 70    |
| 5   | Dance hall, night clubs, cinema houses etc | 37                | 22                   | 59    |

|    |  |             |             |             |
|----|--|-------------|-------------|-------------|
| 6  | Schools  | 25          | 19          | 44          |
| 7  | Laundries  | 34          | 18          | 52          |
| 8  | Hairdressers and Chiropodists etc                                      | 100         | 73          | 173         |
| 9  | Foodshops, food stores, markets etc                                    | 232         | 172         | 404         |
| 10 | Restaurants and refreshments bars                                      | 249         | 162         | 411         |
| 11 | Aerated Water and other food factories                                 | 23          | 18          | 41          |
| 12 | Bakehouses   | 66          | 72          | 138         |
| 13 | Inspection of public conveniences                                      | 285         | 239         | 524         |
| 14 | Butcher Shops  | 71          | 46          | 117         |
| 15 | Food vehicles and food carts   | 31          | 26          | 57          |
| 16 | Storm water drains   | 275         | 227         | 502         |
| 17 | Refuse Dumping   | 244         | 208         | 452         |
| 18 | Inspection of vacant lots  | 640         | 371         | 1011        |
| 19 | Inspection to sweetmeat kitchens                                       | 6           | 16          | 22          |
| 20 | Inspection of sewer manholes   | 211         | 190         | 401         |
| 21 | New Building works in progress / site<br>Inspection / final inspection | 233         | 119         | 352         |
| 22 | Inspection of taxi, carrier, mini bus stand/bus<br>Bay                 | 58          | 41          | 99          |
| 23 | Inspection of Private Carpark  | 25          | 29          | 54          |
| 24 | Inspection of alleyways/service lanes/arcades                          | 85          | 74          | 159         |
| 25 | Inspection of Public Litter Bins                                       | 503         | 444         | 947         |
| 26 | Inspection of Civic/Children's Park                                    | 84          | 61          | 145         |
| 27 | Inspection of Commercial Building/Shops                                | 124         | 97          | 221         |
|    | <b>Total</b>   | <b>4783</b> | <b>3428</b> | <b>8211</b> |

6. B. SUMMARY OF SANITARY IMPROVEMENTS, ETC. (ALL TYPES OF PREMISES)  
2005

| NO. | ITEMS   | ORDERED | COMPLIED |
|-----|---|---------|----------|
| 1   | Investigations of complaints, nuisances etc     | 251     | 191      |
| 2   | Improvements to hotels, motels and guest houses | 49      | 35       |
| 3   | Improvements to Factories and Workshops         | 31      | 24       |

|    |   |              |              |
|----|---|--------------|--------------|
| 4  | Improvements to night clubs, cinema houses etc      | 27           | 16           |
| 5  | Cleansing or improvements to Schools                | 12           | 5            |
| 6  | Cleansing or improvements to laundries              | 27           | 20           |
| 7  | Improvements to Hairdressers and chiropodists etc   | 78           | 73           |
| 8  | Improvements to Foodshops, foodstores, markets etc  | 117          | 98           |
| 9  | Improvements to restaurants and refreshment bars    | 135          | 133          |
| 10 | Improvements to Aerated Water, Other Food Factories | 10           | 6            |
| 11 | Cleansing or improvement to Bakehouse               | 46           | 40           |
| 12 | Improvements to Public Conveniences                 | 219          | 171          |
| 13 | Cleansing or improvements to Butcher Shops          | 35           | 39           |
| 14 | Improvements to Food Vehicles and Food Carts        | 24           | 16           |
| 15 | Cleansing or improvements to Storm Water Drains     | 192          | 149          |
| 16 | Removal of accumulation of refuse etc               | 175          | 152          |
| 17 | Clearing of overgrowth or long grass                | 563          | 276          |
| 18 | Improvements to sweetmeat kitchens                  | 6            | 6            |
| 19 | Provision of Garbage bins                           | 211          | 153          |
| 20 | Abatement of Mosquito Breeding                      | 188          | 159          |
| 21 | Abatement of Nuisances from animals or poultry      | 27           | 14           |
| 22 | Impounding or straying animals                      | 28           | 17           |
| 23 | Leaking water main referred to PWD                  | 53           | 49           |
| 24 | Overflow of sewer referred to PWD                   | 155          | 143          |
| 25 | Improvement to buses for diesel/grease leakage.     | 2            | 2            |
|    | <b>Total</b>  | <b>2,661</b> | <b>1,987</b> |

- 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             | 19         | 18           | 1                |
| 2   | Litter Offence - Reminder Notices | 70         | 68           | 2                |
| 3   | Keeping Poultry in Town Boundary  | 1          | 1            | -                |

|   |   |    |    |                     |
|---|---|----|----|---------------------|
| 4 | Illegal sale of cooked food                   | 55 | 55 | -                   |
| 5 | Provision of Garbage Receptacles<br>- Notices | 14 | 14 | -                   |
| 6 | Impounding of Stray Animals                   | 58 | 58 | -                   |
| 7 | Operating Business without Health permit      | 3  | 2  | 1 (Premises closed) |
| 8 | Cease burning of rubbish                      | 1  | 1  | -                   |

## 8. **LEGAL ACTIONS**

Total number of legal proceedings instituted during the year:-

### **Offences**

#### (i) **Litter**

|                                 |   |    |
|---------------------------------|---|----|
| Fixed penalty notices issued    | - | 13 |
| Fixed penalty fines paid        | - | 10 |
| Fixed penalty convicted & fined | - | 3  |

## 9. **COMPLAINTS RECEIVED**

| No. | Attended | Not<br>Complied | Complied. |
|-----|----------|-----------------|-----------|
| 200 | 200      | 2               | 198       |

## 10. **NOISE PREVENTION AND ABATEMENT PERMIT ISSUED**

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

## 11.(a) **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 for 2007.

## (b) **FOOD CONDEMNATION.**

13.5 kg of assorted savories, 129.60 litres of ice-cream and 3.6 litres of coca-cola was condemned during the year from supermarket due to either the refrigerator breakdown and purification of the item, which was declared unfit and unsafe for human consumption or expired date.

## 12. **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.

## 13. **GARBAGE COLLECTION**

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

|   |                   |
|---|-------------------|
| Households refuse by Garbage contractors          | 1259 loads        |
| Garden refuse by Councils trucks                  | 77 loads          |
| Garden refuses by Hire trucks during free picking | 1637 loads        |
| <b>Total</b>                                      | <b>2973 loads</b> |

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

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

Anti-mosquito clean-up campaign was conducted twice during the year.

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

15. **VOLUNTEER GROUP CLEAN UP CAMPAIGN.**

The following organizations/groups volunteered to conduct clean up campaigns within the town boundary.

- i. Seven Day Adventist Church Youth Group on 29/4/07.
- ii. QVS Old Boys on 14/7/07.
- iii. Namotomoto Youth Group on 15/7/07.

16. **HEALTH EDUCATION**

- i. Nadi Sangam School on Food and Nutrition
- ii. Routine education conducted during house to house and business licence inspections.

17. **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. Total of 62 dogs were trapped.

18. **BUILDING PLANS.**

The total number of building plans scrutinized during the year was **224.**

19. **STAFF MATTER – WORKSHOP AND SHORT COURSES ATTENDED.**

- a. 08/02/07 - workshop on Waste Management Module II – DOE, Suva
- b. April 07 - Waste Management & Pollution Control Stakeholder Consultants, Tanoa International Hotel, Nadi.
- c. May 07 - Comprehensive Solid Waste Management Orientation at JICA – Suva
- d. 11/5 - 10/7/07 - Solid Waste Management Course – Japan
- e. 11<sup>th</sup> - 14/6/07 - National Solid Waste Management Workshop, Lautoka
- f. 9<sup>th</sup> - 10/8/07 - National Building Code – West Motor Inn, Nadi



- g. 15/11/07 - Waste Minimisation Recycling Workshop – Ministry of Environment/JICA, Nadi
- h. 20<sup>th</sup> - 21/11/07 - Public Health and Town Planning – Suva City Council
- i. 28/11/07 - Men as Partners In Reproductive Health – ILO, Nadi

The Seminar on Comprehensive Solid Waste Management was conducted by JICA at Yokohama, Japan from May 15<sup>th</sup> to 5<sup>th</sup> July, 2007.

Mr Sakaraia Serau, Health Inspector Nadi Town Council was nominated by the Ministry of Local Government, Housing and Urban Development and the Public Service Commission to represent Fiji and participated in this two month long course.

The course covered comprehensive ways of Managing Solid Waste.

### **Lectures Attended**

#### ❖ Waste Management Administration in Japan

- i. Sound Material – Cycle Society
- ii. Legal framework in Japan
- iii. Implementation of Recycling Laws

- ❖ Transboundary Movement of Wastes
- ❖ Organisations and Institutions for Waste Management in Japan
- ❖ Public Cleansing Service of Fujisawa City
- ❖ Collection and Transportation
- ❖ Vehicle Selection and Preventative Maintenance
- ❖ Municipal Solid Waste Management in the 21<sup>st</sup> Century
- ❖ Waste Problems in the 21<sup>st</sup> Century
- ❖ Water Transfer Station and Railway Transportation
- ❖ Outline of Waste Management Technologies
- ❖ Structure, Operation and Maintenance of Landfill Sites.
- ❖ Control Measures against Environmental Contamination from Landfills
- ❖ Environmental Science of Saltama Prefecture
- ❖ SWM Planning for Developing Countries
- ❖ Treatment and Disposal Technology for Hazardous Wastes
- ❖ Outline of Sanitary Landfill Technology (Fukuoka Method)
- ❖ Medical Waste Management Administration
- ❖ Recycling in Kawaguchi City
- ❖ Opinion Exchange with Kawaguchi Citizens
- ❖ Management and Operation of Waste Treatment Facilities
- ❖ Estimate of the amount of wastes to be generated in the future and the calculation of the size of the facilities for Waste Treatment

## 20. **WORLD FOOD DAY**

Theme : The Right to Food

The World Food Day was celebrated on 16/10/07 at the Nadi Civic Centre organized by Nadi Town Council together with Ministry of Health and National Food & Nutrition Centre. School Oratory competition was cooked food display competition during the day. All participants received certificate, the winners received prizes.

## 21. **CONCLUSION**

The year 2007 was filled with numerous events and hectic schedules in the Health Department and also changes in staff composition with development being the main focus this report highlighted the activities of Health Department in terms of inspections, health promotion, auditing, monitoring programmes and development control, sanitation works and staff developments.

The year 2007 was very successful in terms of expanding development, facilitating businesses and provisions of services to members of the public. The year was challenging in terms of utilizing the limited resources to execute the strategic plans to achieve the corporate goals of the Council. The Health Department would wish to extend their gratitude to other Council Departments for their cooperation all throughout the year and also other Government Departments such as PWD Sewerage Section, Ministry of Agriculture, Ministry of Labour (OHS), DO, Nadi Rural Local Authority and other organizations not mentioned.

We applaud everyone's contribution in making 2007 a very memorable year in Nadi's economic development.

## **ENGINEERING DEPARTMENT**

### **1. ESTABLISHMENT**

|   |   |    |
|---|---|----|
| Manager Building and Engineering Services | - | 1  |
| Leading Hand                              | - | 1  |
| Workforce                                 | - | 22 |
| Leading hand Parks & Gardens              | - | 1  |
| Technical Assistant                       | - | 1  |
| Stores Officer                            | - | 1  |

### **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 72 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. The Council spent \$420,500.00 for the maintenance of the above works during the year.

#### **(ii) Capital Works**

1. Link Road - Re-tendered
2. Novelty Theatre office development – plans drawn, expression of interest called.
3. Development of children's Parks
4. Resealing of Weikamu Road – completed at a cost of \$15,592.50.00.
5. Resealing of Ragg Street – completed at a cost of \$83,779.00.
6. Namaka Market Extension – plan drawn, tenders sought, contract yet to be awarded.
7. Prince Charles Park upgrading – completed at a cost of \$100,000.00.
8. Re-routing of traffic in Nadi Town – Traffic management study.

#### 4. **DRAINAGE**

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

- a. Waqadra ground drainage
- b. Mountain View drainage for compulsory acquisition
- c. Waqadra Housing drainage
- d. Drainage board drain at Nadi Back Road
- e. Namaka Industrial and Beddoes Circle
- f. Muttamma Goundar Road
- g. ATS drain
- h. Town – main drain

#### 1. **PARKS AND GARDENS**

The Council had constructed thirty five new garden beds with weathered rocks and stones in the municipality.

Council also maintained children's park with general painting works and installation of playing amenities and also all the garden beds and garden kerbs were re-painted and new plants were planted in the municipality.

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

#### 2. **STREET LIGHTS**

Repairs of street lights were carried out by Sigatoka Electric Company Limited on contract and repairs amounted to \$128,500.00.

#### 3. **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.

#### 4. **NADI TOWN BOUNDARY EXTENSION**

Council for the year 2005 has recommended that the following areas be included in the town boundary and in 2006 application was made to our Minister:-

- i. Nasoso
- ii. Nadi Back Road
- iii. Queens Road up to Nasoso Junction
- iv. Denarau and Fantasy Island

## 5. 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</u><br>(ha) | <u>PERCENTAGE</u><br>(%) |
|-----------------|---------------------|--------------------------|
| 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                     |

## 6. REZONING APPLICATIONS

|  |   |    |
|--|---|----|
| Total number of applications received for rezoning | - | 13 |
| Total approved                                     | - | 3  |

## **BUILDING**

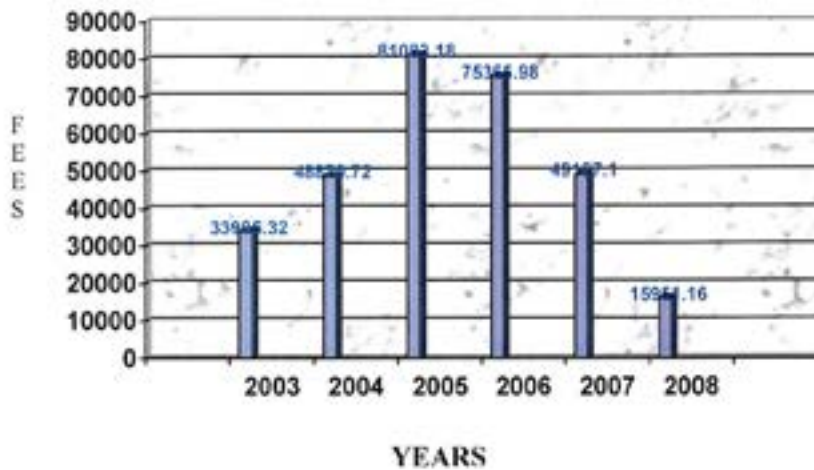
### **BUILDING DEVELOPMENT**

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 applications received during the year was 119 total to an aggregate value of 5.5 million dollars. The total revenue received for processing these applications were \$15,951.16. A comparison of building permit fees for the last six (6) 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**



**CHART 2 - VALUE OF BUILDING PERMITS ISSUED**



**BUILDING APPLICATIONS RECEIVED DURING THE YEAR 2007**

| MONTH        | NO. OF APPLICATIONS RECEIVED | VALUE (\$)          | FEES (\$)        |
|--------------|------------------------------|---------------------|------------------|
| January      | 9                            | 484,317.25          | 1,320.27         |
| February     | 9                            | 524,693.35          | 1,283.43         |
| March        | 9                            | 292,099.80          | 855.70           |
| April        | 6                            | 512,966.50          | 1,248.47         |
| May          | 12                           | 492,955.15          | 1,558.10         |
| June         | 4                            | 229,837.25          | 610.16           |
| July         | 14                           | 725,819.50          | 1,798.25         |
| August       | 8                            | 295,761.00          | 869.30           |
| September    | 15                           | 632,525.00          | 2,788.72         |
| October      | 9                            | 775,806.50          | 1,880.96         |
| November     | 11                           | 229,157.50          | 813.60           |
| December     | 13                           | 311,113.00          | 924.20           |
| <b>TOTAL</b> | <b>119</b>                   | <b>5,507,321.18</b> | <b>15,951.16</b> |

**2. SUMMARY OF BUILDING APPLICATIONS RECEIVED- 2007**

|  | <u>NO.</u> | <u>VALUE (\$)</u>   |
|--|------------|---------------------|
| Commercial Buildings   | 42         | 1,908,520.00        |
| Residential Buildings  | 26         | 2,219,887.45        |
| Industrial Buildings   | 8          | 517,202.00          |
| Addition, Alterations & Renovations                                      | 19         | 642,404.10          |
| Miscellaneous (Schools, Churches, Retaining Walls, Fencing Carport etc.) | 24         | 219,308.25          |
| <b>TOTAL</b>   | <b>119</b> | <b>5,507,321.80</b> |
|  | ===        | =====               |

**3. SUMMARY OF BUILDING APPLICATIONS APPROVED**

|  | <u>NO.</u> | <u>VALUE (\$)</u>   |
|--|------------|---------------------|
| Commercial Buildings   | 25         | 2,838,515.09        |
| Residential Buildings  | 24         | 2,011,062.65        |
| Industrial Buildings   | 4          | 1,081,755.95        |
| Addition, Alteration & Renovations   | 20         | 938,284.74          |
| Miscellaneous, (Schools, Churches, Retaining Walls, Fencing, Carport etc.) | 15         | 191,660.00          |
| <b>TOTAL</b>   | <b>88</b>  | <b>7,061,278.00</b> |
|  | ===        | =====               |

|    |   |                |
|----|---|----------------|
| 4. | Total number of outline applications received | 10             |
|    | Total number of outline applications approved | 5              |
|    | Total number of building applications refused | 1              |
|    | Total number of completion certificate issued | 52             |
|    | Total value of completion certificates issues | \$7,916,990.85 |

5. **BUILDING INSPECTION**

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

**TABLE C**

**BUILDING INSPECTORS REPORT FOR THE YEAR 2007**

| MONTH        | INSPECTION BY APPOINTMENT | ILLEGAL WORKS | NOTICE SERVED | COMPLAINTS INVESTIGATED |
|--------------|---------------------------|---------------|---------------|-------------------------|
| January      | 34                        | 2             | 6             | 5                       |
| February     | 36                        | 1             | 10            | -                       |
| March        | 35                        | 2             | 15            | 3                       |
| April        | 25                        | 2             | 4             | 7                       |
| May          | 37                        | -             | 1             | 1                       |
| June         | 33                        | -             | 1             | 1                       |
| July         | 40                        | -             | 1             | 8                       |
| August       | 22                        | 2             | 1             | 8                       |
| September    | 35                        | 2             | 5             | 2                       |
| October      | 29                        | 2             | 1             | 1                       |
| November     | 39                        | -             | 5             | 4                       |
| December     | 46                        | 1             | 1             | 3                       |
| <b>TOTAL</b> | <b>411</b>                | <b>14</b>     | <b>36</b>     | <b>43</b>               |

6. **GENERAL**

The Building Department was manned by two (2) Building Inspectors and assisted by the Manager Building and Engineering Services.

7. **BUILDING PLANS PROCESSED**

|   |   |     |
|---|---|-----|
| Total number of plans processed   | - | 119 |
| Total number of buildings inspected for the issue of completion certificate | - | 52  |



## **LIBRARY**

### 1) **STAFF**

|                     |   |     |
|---------------------|---|-----|
| Librarian           | - | 1   |
| Assistant Librarian | - | Nil |
| Library Assistant   | - | 1   |

### 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 - \$182.10  
 Library subscription - \$990.00

### 4) **STATISTICS**

|  |   |       |
|--|---|-------|
| Membership                                 | - | 430   |
| Total number of books issued               | - | 4,119 |
| Total number of people who use the library | - | 3,445 |

### 5) **INTER- LIBRARY LOAN**

Books lent – Nil  
 Books received – Dewey Decimal Classification Book  
 [Library Service of Fiji]

### 6) **LIBRARY STOCK**

According to 2005 stock-take report, it shows figure 5,036 as in stock.

### 7) **PERIODICALS**

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

- |    |                        |                   |
|----|------------------------|-------------------|
| 1. | i) The Fiji Times      | v. The Daily Post |
|    | ii) Fiji Sun           | vi. Shanti Dutt   |
|    | Na I Lalakai           | vii. Kaila        |
|    | iv) The Time Magazines |                   |

### 8) **DONATIONS**

The Library relies very heavily on donated books and magazines. The major donors were Indian High Commissioner, American High Commissioner and the communities of Nadi, which also contributes books towards the Library.

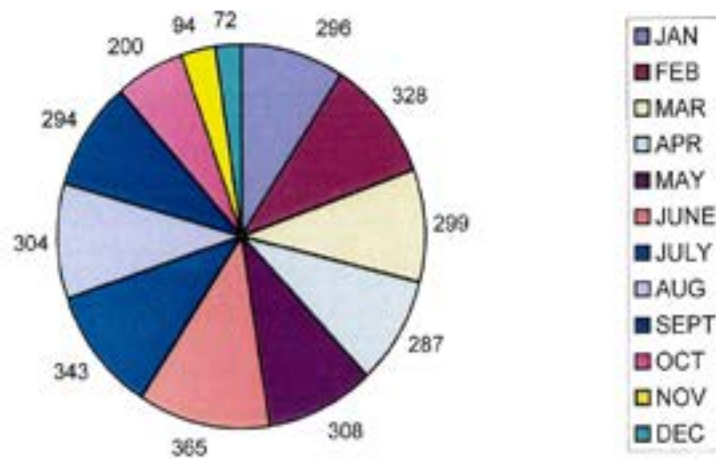
The Fiji Library Service is now in partnership with the library and most of the books received from Fiji Library Service. The Library is open for use to all those who intend

to use the resources available in the library. Everyday steady streams of readers come into browse through the daily newspaper and current periodicals like Time, Bulletin and Review.

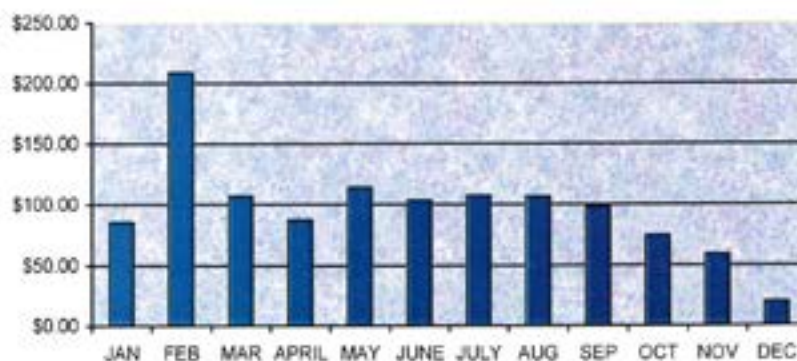
Various activities were done during the National Library Week this year. Our aim is to maintain a healthy collection with new books to sustain our member's interest.

The busiest period for the Library is between 11.00am to 2.00pm and 3.00pm to 4.00pm. The staff needs to keep a watchful eye, as there is a lot of movement in and out of the library.

## READER SERVICE



## REVENUE



## **MARKET**

### **NADI MARKET.**

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:-

- Mudaliar 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 two support staff.

3. **LEVY**

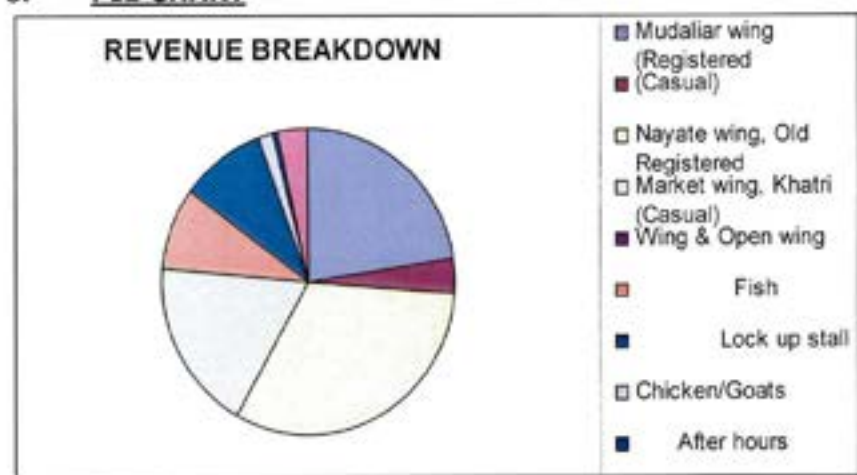
- |  |  |
|--|--|
| (a) Main market wing   | - Registered vendors 63c per stall per day<br>- Casual vendors 68c per stall per day |
| (b) Nayate Wing, old Market<br>Market wing, Khatri Wing<br>& Open wing | - Registered vendors 81c per stall per day<br>- Casual vendors 91c per stall per day |
| (c) Fish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

#### 4. **REVENUE BREAKDOWN**

|     |                     |              |   |              |
|-----|---------------------|--------------|---|--------------|
| (a) | Mudaliar wing       | (Registered) | - | \$58,036.26  |
|     |                     | (Casual)     | - | \$9,542.71   |
| (b) | Nayate wing, Old    | (Registered) | - | \$80,786.17  |
|     | Market wing, Khatri | (Casual)     | - | \$47,255.51  |
|     | Wing & Open wing    |              |   |              |
| (c) | Fish                |              | - | \$ 22,393.93 |
| (d) | Lock up stall       |              | - | \$ 23,900.00 |
| (e) | Chicken/Goats       |              | - | \$3,989.53   |
| (f) | After hours         |              | - | \$1,608.89   |
| (g) | Wholesale           |              | - | \$8,560.78   |

Total revenue received from Nadi Market in 2007 was \$256,073.78.

#### 5. **PIE CHART**



#### 6. **NAMAKA MARKET.**

The Namaka Market is located at the corner of Namaka Police Station Junction adjacent to the Queens Road. The development of market in Namaka is a worthwhile project for the Council and the Ratepayers of Namaka.

#### 7. **STAFFING.**

Namaka Market is also managed by the Market Master with a full time attendant and a cleaner.

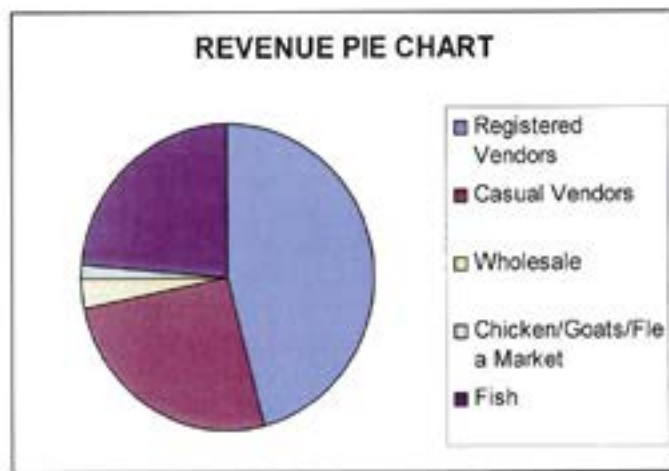
8. **LEVY.**

|     |                      |   |                          |
|-----|----------------------|---|--------------------------|
| (a) | Registered Vendor    | - | \$2.67 per stall per day |
| (b) | Casual Vendors       | - | \$2.67 per stall per day |
| (c) | Fish                 | - | \$0.30 per kg per day    |
| (d) | Sale of live chicken | - | \$2.00per stall space    |
| (e) | Sale of live goat    | - | \$2.00per head per day   |
| (f) | Wholesale at market  |   | Master's discretion.     |

9. **REVENUE BREAKDOWN.**

|    |                           |   |             |
|----|---------------------------|---|-------------|
| a) | Registered Vendors        | - | \$60,478.00 |
| b) | Casual Vendors            | - | \$34,062.50 |
| c) | Wholesale                 | - | \$3,993.61  |
| d) | Chicken/Goats/Flea Market | - | \$2,404.00  |
| e) | Fish                      | - | \$31,004.52 |

**Total Revenue collected from Namaka Market in 2007 is \$131,942.63**

10. **REVENUE PIE CHART**11. **CONCLUSION**

2007 being disaster free, was a very successful year for both the vendors and Nadi Town Council.

## **ENFORCEMENT DEPARTMENT**

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

### **ENFORCEMENT SECTION**

|                              |          |           |
|------------------------------|----------|-----------|
| Administration Officer       | =        | 1         |
| Parking Meter Supervisor     | =        | 1         |
| Officers                     | =        | 5         |
|                              |          | ----      |
| <b>Total number of staff</b> | <b>=</b> | <b>7</b>  |
|                              |          | <b>==</b> |

### **TOTAL NUMBER OF METER INSTALLED IN THE STREETS**

|    |                |            |
|----|----------------|------------|
| 1. | Main Street    | 120        |
| 2. | Namaka Lane    | 85         |
| 3. | Ashram Road    | 13         |
| 4. | Lodhia Street  | 16         |
| 5. | Hospital Road  | 15         |
| 6. | Vunavou        | 14         |
| 7. | Clay Street    | 9          |
| 8. | Market Road    | 12         |
| 9. | Sahu Khan Road | 7          |
|    |                | -----      |
|    | <b>TOTAL</b>   | <b>291</b> |
|    |                | <b>===</b> |

### **FIELD DIVIDED INTO 4 ZONE**

|   |   |            |
|---|---|------------|
| Town End, Shell Service Station, to Amarsee and Vunavau                       | - | 66         |
| Amarsee, S. Nagindas, Clay Street, Market Road, Sahu Khan Road, Hospital Road | - | 77         |
| S. Nagindas to Ashram Road, Lodhia Street                                     | - | 63         |
| Namaka Lane   | - | 85         |
|   |   | -----      |
| <b>Total</b>  |   | <b>291</b> |
|   |   | <b>===</b> |

### **STOLEN METERS**

14 – Police Report no. 829/06, 3264/06, 2290/06, 4929/06, 3264/06, 9214/06.

### **REVENUE**

As reflected in finance report.

### **LEGAL ACTION**

|   |   |     |
|---|---|-----|
| Total number of traffic cases instituted during the year 2005 | - | 504 |
| Total conviction secured                                      | - | 492 |
| Total Discharge   | - | 12  |
| Pending in Court  | - | Nil |

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



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MacArthur Street,  
P. O. Box 2214,  
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Suva, Fiji Islands.



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



ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

**NADI TOWN COUNCIL  
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2007  
INDEPENDENT AUDIT REPORT**

**Scope**

I have audited the financial statements of the Nadi Town Council for the year ended 31 December 2007 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 statement 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 were 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 cashflows.

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

**Qualification**

The Council has recorded rate debtors of \$2,473,072 in the Statement of Financial Position for which no provision has been provided for doubtful debts. If a charge for doubtful debt was recorded, it would result in a decrease of net surplus in the Statement of Income and Expenditure of the General Fund.

**Qualified Audit Opinion**

In my opinion, because of the effect of the matter referred to in the qualification paragraph, the financial statement do not present fairly the financial position of the Council as at 31 December 2007 and the result of its operations and cashflows for the year then ended.



Tevita Bolanavanua  
ACTING AUDITOR GENERAL



Suva, Fiji  
27 January 2010



**NADI TOWN COUNCIL**  
**GENERAL FUND**  
**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2007**

|                                     | Notes | 2007<br>\$       | 2006<br>\$       |
|-------------------------------------|-------|------------------|------------------|
| <b>ACCUMULATED FUNDS</b>            |       |                  |                  |
| Accumulated Surplus                 | 2     | 5,735,895        | 6,143,601        |
|                                     |       | <u>5,735,895</u> | <u>6,143,601</u> |
| Funds employed were represented by: |       |                  |                  |
| <b>Current Assets</b>               |       |                  |                  |
| Cash on Hand                        |       | 120              | 120              |
| Debtors                             | 5     | 2,501,995        | 2,322,231        |
| Sundry Advances                     | 6     | 101,235          | 151,217          |
| Term Deposit                        |       | 183,189          | 657,935          |
| Electricity Deposit                 |       | 2,724            | 2,724            |
|                                     |       | <u>2,789,263</u> | <u>3,134,227</u> |
| <b>Non Current Assets</b>           |       |                  |                  |
| Fixed Assets                        | 3     | 5,170,525        | 5,188,465        |
| <b>Total Assets</b>                 |       | <u>7,959,788</u> | <u>8,322,692</u> |
| <b>Current Liabilities</b>          |       |                  |                  |
| Bank Overdraft                      | 4     | 183,167          | 54,296           |
| Creditors and Other Accruals        |       | 121,109          | 175,295          |
| Sundry Deposits                     | 7     | 578,529          | 501,953          |
| Provision for Employee Entitlement  |       | 99,473           | 82,983           |
| Loan                                | 8     | 112,804          | 86,761           |
|                                     |       | <u>1,095,082</u> | <u>901,288</u>   |
| <b>Non Current Liabilities</b>      |       |                  |                  |
| Loan                                | 8     | 1,128,811        | 1,277,803        |
| <b>Total Liabilities</b>            |       | <u>2,223,893</u> | <u>2,179,091</u> |
| <b>NET ASSETS</b>                   |       | <u>5,735,895</u> | <u>6,143,601</u> |

The financial statements are to be read in conjunction with the accompanying notes.

**NADI TOWN COUNCIL  
GENERAL FUND  
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2007**


---

**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 2007 and of the state of affairs as at that date.



Aisea Tuidraki  
Administrator



Sakaria Serau  
Acting Town Clerk/CEO

Date:

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

|  | Notes | 2007<br>\$       | 2006<br>\$       |
|--|-------|------------------|------------------|
| <b>The income for the year was derived from:</b>       |       |                  |                  |
| Advertising  |       | 38,857           | 28,265           |
| Auditorium Hire Charges                                |       | 12,818           | 2,762            |
| Bank Interest  |       | 596              | 1,402            |
| Building Fees  |       | 50,383           | 74,449           |
| Bus Stand Charges                                      |       | 36,503           | 36,606           |
| Business and Trading Licence                           |       | 156,244          | 155,325          |
| Commercial Complex - Shop Rent                         |       | 265,632          | 270,621          |
| Fee for Services                                       |       | 22,695           | 23,662           |
| Fines and Costs  |       | 330              | 958              |
| General Rate   |       | 658,115          | 611,100          |
| Government Contribution for Maintenance of State Roads |       | 14,933           | 11,200           |
| Handicraft Stall Fees                                  |       | 11,548           | 11,555           |
| Industrial Sub-division - Rent                         |       | 22,304           | 23,461           |
| Interest from Term Deposit                             |       | 821              | 32,506           |
| Interest on Overdue Accounts                           |       | 5,417            | 4,155            |
| Interest on Overdue Rates                              |       | 88,330           | 65,893           |
| Kiosk Rent   |       | 29,102           | 29,731           |
| Library Subscription, Fines and Costs                  |       | 1,228            | 1,207            |
| Market Fees  |       | 386,857          | 368,967          |
| Market Rental  |       | 40,000           | 40,000           |
| Miscellaneous  |       | 8,749            | 4,389            |
| Park Fee   |       | 65,623           | 74,904           |
| Park Rent  |       | 5,493            | 5,555            |
| Parking Meter/Enforcement Rental                       |       | 4,836            | 4,836            |
| Public Car Park  |       | 58,862           | 41,040           |
| Recovery of Administrative Expenses                    |       | 43,871           | 42,281           |
| Rental for Fire Station                                |       | 6,000            | 6,000            |
| Sweet Cart Charges                                     |       | 2,970            | 3,353            |
| Taxi and Carrier Stand Charges                         |       | 56,387           | 54,407           |
| <b>TOTAL INCOME</b>                                    |       | <b>2,095,504</b> | <b>2,030,590</b> |

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

|   | Notes | 2007<br>\$       | 2006<br>\$       |
|---|-------|------------------|------------------|
| The expenditure for the year was incurred on: |       |                  |                  |
| Recurrent                                     |       |                  |                  |
| Garbage Services                              |       | 239,596          | 243,696          |
| Library Services                              |       | 32,564           | 14,679           |
| Salaries, Wages and Related Payments          |       | 799,012          | 688,136          |
| Maintenance and Operating Expenses            |       |                  |                  |
| Admin. Expenses - Market                      |       | 27,012           | 24,706           |
| Advertising                                   |       | 10,903           | 9,082            |
| Audit Fees                                    |       | 6,940            | 2,068            |
| Buildings                                     |       | 157,410          | 151,070          |
| Civic Reception, Entertainment                |       | 29,278           | 12,370           |
| Cleaning of Sewerage Line                     |       | 7,048            | 6,474            |
| Contingency                                   |       | 11,096           | 62               |
| Depreciation                                  |       | 128,183          | 101,132          |
| Destruction of Animals                        |       | 2,453            | 2,323            |
| Election Expenses                             |       | 654              | 422              |
| Electricity and Water                         |       | 79,999           | 76,612           |
| Fiji National Training Council Levy           |       | 7,951            | 5,014            |
| Financial Loss Allowance                      |       | 11,698           | 16,482           |
| Insurance                                     |       | 84,814           | 45,455           |
| Interest and Bank Charges                     |       | 5,622            | 6,370            |
| Land Rent                                     |       | 34,187           | 17,063           |
| Legal Expenses                                |       | 43,482           | 23,310           |
| Maintenance of Burial Grounds                 |       | 1,491            | 793              |
| Maintenance of Office Equipment               |       | 4,592            | 9,489            |
| Market Rental                                 |       | 48,713           | 51,250           |
| Mayoral Allowance                             |       | 4,500            | 1,800            |
| Meeting Expenses                              |       | 16,662           | 9,892            |
| Miscellaneous                                 |       | 26,356           | 56,107           |
| Parks and Gardens                             |       | 40,114           | 70,769           |
|   |       | <u>1,862,330</u> | <u>1,646,627</u> |

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

|  | Notes | 2007<br>\$       | 2006<br>\$       |
|--|-------|------------------|------------------|
| BALANCE BROUGHT FORWARD                            |       | 1,862,330        | 1,646,627        |
| Plant, Machinery, Motor Vehicle and Tools          |       | 86,269           | 98,647           |
| Printing, Stationery and Office Expenses           |       | 51,779           | 44,260           |
| Public Celebration                                 |       | 7,440            | 6,189            |
| Public Health Services                             |       | 7,159            | 6,731            |
| Road, Drains, Paths and Verges                     |       | 542,319          | 389,365          |
| Street Lights                                      |       | 78,194           | 90,747           |
| Subscription - FLGA, PACOM, LACDE                  |       | 390              | 1,068            |
| Telecommunications                                 |       | 30,221           | 32,122           |
| Travelling, Subsistence and Incidentals            |       | 23,039           | 22,500           |
| Valuation Fees                                     |       | 2,158            | 3,360            |
| Vehicle Stand                                      |       | 12,498           | 18,328           |
| <b>Upgrading and Improvements</b>                  |       |                  |                  |
| Beautification & Land Scaping                      |       | 22,404           | 924              |
| Building   |       | -                | 39,596           |
| Plant & Equipment                                  |       | -                | 1,928            |
| Roads, Drains and Footpath Improvements            |       | 123,070          | 302,623          |
| Street Lights                                      |       | -                | 10,040           |
| Upgrading of Parks                                 |       | 56,974           | 2,818            |
| <b>TOTAL EXPENDITURE</b>                           |       | <b>2,906,244</b> | <b>2,717,873</b> |
| NET DEFICIT  |       | (810,740)        | (687,283)        |
| SURPLUS BALANCE AT 1 JANUARY                       |       | 2,731,287        | 3,418,570        |
| LEAVING A NET SURPLUS BALANCE AT<br>31 DECEMBER OF |       | 1,920,547        | 2,731,287        |
| Less : Prior Period Adjustment                     | 9     | 180,591          | -                |
| <b>ACCUMULATED SURPLUS AS AT 31 DECEMBER</b>       |       | <b>1,739,956</b> | <b>2,731,287</b> |

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

|  | Notes | 2007<br>\$    | 2006<br>\$    |
|--|-------|---------------|---------------|
| The revenue for the year was derived from: |       |               |               |
| Sewerage Rate in Arrears                   |       | -             | -             |
| <b>TOTAL REVENUE</b>                       |       | <u>-</u>      | <u>-</u>      |
| NET SURPLUS FOR THE YEAR                   |       | -             | -             |
| SURPLUS BALANCE AS AT 1 JANUARY            |       | 59,700        | 59,700        |
| Transferred to General Fund Account        |       | -             | -             |
| <b>SURPLUS BALANCE AS AT 31 DECEMBER</b>   |       | <u>59,700</u> | <u>59,700</u> |

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

|   | Notes | 2007<br>\$       | 2006<br>\$       |
|---|-------|------------------|------------------|
| The Revenue for the year was derived from:    |       |                  |                  |
| Loan Rate                                     |       | 415,595          | 377,137          |
| Loan Rate in Arrears                          |       | 281,070          | 77,331           |
| <b>TOTAL REVENUE</b>                          |       | <u>696,665</u>   | <u>454,468</u>   |
| The Expenditure for the year was incurred on: |       |                  |                  |
| Interest                                      |       | 113,039          | 97,253           |
| <b>TOTAL EXPENDITURE</b>                      |       | <u>113,039</u>   | <u>97,253</u>    |
| NET SURPLUS FOR THE YEAR                      |       | 583,626          | 357,215          |
| SURPLUS BALANCES AS AT 1 JANUARY              |       | 3,352,613        | 2,995,398        |
| <b>SURPLUS BALANCE AS AT 31 DECEMBER</b>      |       | <u>3,936,239</u> | <u>3,352,613</u> |

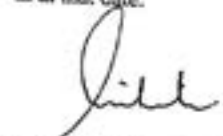
**NADI TOWN COUNCIL  
PARKING METER FUND  
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2007**

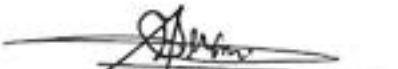
|  | Notes | 2007<br>\$     | 2006<br>\$    |
|--|-------|----------------|---------------|
| <b>ACCUMULATED FUNDS</b>                   |       |                |               |
| Accumulated Surplus                        |       | 144,694        | 89,022        |
|  |       | <u>144,694</u> | <u>89,022</u> |
| <b>Funds Employed are represented by :</b> |       |                |               |
| <b>Current Assets</b>                      |       |                |               |
| Cash at Bank                               | 4     | 147,761        | 92,089        |
| <b>Current Liabilities</b>                 |       |                |               |
| Deposits                                   |       | 3,067          | 3,067         |
| <b>NET ASSETS</b>                          |       | <u>144,694</u> | <u>89,022</u> |

The financial statements are to be read in conjunction with the accompanying notes.

**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 2007 and of the state of affairs as at that date.

  
Aisea Tuidraki  
Administrator

  
Sakarata Seranu  
Acting Town Clerk/CEO



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

|  | Notes | 2007<br>\$     | 2006<br>\$     |
|--|-------|----------------|----------------|
| The revenue for the year was derived from:           |       |                |                |
| Infringement Fines and Costs                         |       | 90,017         | 89,095         |
| Meter Tolls  |       | 138,382        | 93,973         |
| <b>TOTAL REVENUE</b>                                 |       | <b>228,399</b> | <b>183,068</b> |
| The expenditure for the year was incurred on:        |       |                |                |
| <b>Recurrent</b>                                     |       |                |                |
| Administrative Expenses to General Fund              |       | 19,080         | 17,575         |
| Communication Cost                                   |       | 178            | 220            |
| Electricity & Water                                  |       | 2,115          | 1,854          |
| Insurance  |       | 341            | -              |
| Maintenance of Parking Meters and Bays               |       | 4,175          | 9,692          |
| Miscellaneous  |       | 223            | 25             |
| Office Rent and Maintenance                          |       | 4,836          | 4,836          |
| Plant & Vehicle - Operation                          |       | 2,919          | 3,344          |
| Printing and Advertising                             |       | 5,235          | 2,773          |
| Salaries and Related Payments                        |       | 120,003        | 86,459         |
| Search Fee and Legal Expenses                        |       | 9,422          | 6,902          |
| Towing Charges                                       |       | 4,200          | -              |
| <b>TOTAL EXPENDITURE</b>                             |       | <b>172,727</b> | <b>133,680</b> |
| ACCUMULATED SURPLUS FOR THE YEAR                     |       | 55,672         | 49,388         |
| ACCUMULATED SURPLUS BALANCE AS AT 1 JANUARY          |       | 89,022         | 39,634         |
| <b>ACCUMULATED SURPLUS BALANCE AS AT 31 DECEMBER</b> |       | <b>144,694</b> | <b>89,022</b>  |

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

|  | Notes   | 2007<br>\$         | 2006<br>\$         |
|--|---------|--------------------|--------------------|
| <b>Cash Flows from Operating Activities</b>        |         |                    |                    |
| Cash was provided from:                            |         |                    |                    |
| Rates and other revenue                            |         | 1,734,553          | 1,940,647          |
| Interest   |         | 595                | 75,851             |
|  |         | <u>1,735,148</u>   | <u>2,016,498</u>   |
| Cash was applied to:                               |         |                    |                    |
| Payments to Suppliers and employees                |         | (2,689,198)        | (2,576,024)        |
|  |         | <u>(2,689,198)</u> | <u>(2,576,024)</u> |
| <b>Net Cash utilized by Operating Activities</b>   | 13A(ii) | <u>(954,050)</u>   | <u>(559,526)</u>   |
| <b>Cash Flows from Investing Activities</b>        |         |                    |                    |
| Cash was applied to:                               |         |                    |                    |
| Acquisition of property, plant and equipment       |         | (110,243)          | (745,974)          |
| <b>Net Cash utilized by Investing Activities</b>   |         | <u>(110,243)</u>   | <u>(745,974)</u>   |
| <b>Cash Flows from Financing Activities</b>        |         |                    |                    |
| Cash was provided from:                            |         |                    |                    |
| Loan Rate  |         | 696,665            | 454,468            |
| Loan Raised  |         | -                  | 297,745            |
|  |         | <u>696,665</u>     | <u>752,213</u>     |
| Cash was applied to:                               |         |                    |                    |
| Loan Repayment                                     |         | (122,949)          | (111,025)          |
| Interest   |         | (113,040)          | (97,254)           |
|  |         | <u>(235,989)</u>   | <u>(208,279)</u>   |
| <b>Net Cash Provided by Financing activities</b>   |         | <u>460,676</u>     | <u>543,934</u>     |
| <b>Net (Decrease/Increase in Cash held)</b>        |         | <b>(603,617)</b>   | <b>(761,566)</b>   |
| Overdraft at the beginning of the reporting period |         | 603,759            | 1,365,325          |
| <b>Net cash at the end of the reporting period</b> | 13A(i)  | <u>142</u>         | <u>603,759</u>     |

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

|  | Notes   | 2007<br>\$            | 2006<br>\$           |
|--|---------|-----------------------|----------------------|
| <b>Cash Flows From Operating Activities</b>      |         |                       |                      |
| Cash was provided from:                          |         |                       |                      |
| Meter tolls and other revenue                    |         | 228,399               | 183,068              |
| Cash was applied to:                             |         |                       |                      |
| Payments to suppliers and employees              |         | (172,727)             | (133,680)            |
| <b>Net Cash Provided by Operating Activities</b> | 13B(ii) | <u>55,672</u>         | <u>49,388</u>        |
| Net Increase in cash held                        |         | 55,672                | 49,388               |
| Cash at the beginning of the reporting period    |         | 92,089                | 42,701               |
| <b>Cash at the end of the reporting period</b>   | 13B(i)  | <u><u>147,761</u></u> | <u><u>92,089</u></u> |

**NADI TOWN COUNCIL****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 DECEMBER 2007****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 2007 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 cost 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 2007 (CONT'D)**

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**(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 2007 (CONT'D)**

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**(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: ACCUMULATED SURPLUS**

|                               | 2007             | 2006             |
|-------------------------------|------------------|------------------|
|                               | \$               | \$               |
| General Fund Account          | 1,739,956        | 2,731,288        |
| Sewerage Service Fund Account | 59,700           | 59,700           |
| Loan Repayment Fund Account   | 3,936,239        | 3,352,613        |
|                               | <u>5,735,895</u> | <u>6,143,601</u> |

**NADI TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED 31 DECEMBER 2007 (CONT'D)**

|                                 | 2007                    | 2006                    |
|---------------------------------|-------------------------|-------------------------|
|                                 | \$                      | \$                      |
| <b>NOTE 3: FIXED ASSETS</b>     |                         |                         |
| Office Equipment - at cost      | 96,901                  | 85,277                  |
| Less provision for depreciation | (66,929)                | (63,817)                |
|                                 | <u>29,972</u>           | <u>21,460</u>           |
| Furniture & Fittings - at cost  | 78,210                  | 64,519                  |
| Less provision for depreciation | (62,550)                | (60,669)                |
|                                 | <u>15,660</u>           | <u>3,850</u>            |
| Plant & Machinery - at cost     | 604,715                 | 596,706                 |
| Less provision for depreciation | (241,525)               | (206,856)               |
|                                 | <u>363,190</u>          | <u>389,850</u>          |
| Motor Vehicles - at cost        | 233,995                 | 233,995                 |
| Less provision for depreciation | (206,591)               | (183,757)               |
|                                 | <u>27,404</u>           | <u>50,238</u>           |
| Building - at cost              | 5,273,672               | 5,196,753               |
| Less provision for depreciation | (539,373)               | (473,686)               |
|                                 | <u>4,734,299</u>        | <u>4,723,067</u>        |
| <b>NET WRITTEN DOWN VALUE</b>   | <u><u>5,170,525</u></u> | <u><u>5,188,465</u></u> |
| <b>NOTE 4: CASH AT BANK</b>     |                         |                         |
| General Fund                    | 142                     | 603,759                 |
| Parking Meter Fund              | 147,761                 | 92,089                  |
|                                 | <u><u>147,903</u></u>   | <u><u>695,848</u></u>   |

**NADI TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED 31 DECEMBER 2007 (CONT'D)**

|                                | 2007             | 2006             |
|--------------------------------|------------------|------------------|
|                                | \$               | \$               |
| <b>NOTE 5: DEBTORS</b>         |                  |                  |
| Rates debtors                  | 2,473,072        | 2,307,362        |
| Rent debtors                   | 28,923           | 14,869           |
|                                | <u>2,501,995</u> | <u>2,322,231</u> |
| <b>NOTE 6: SUNDRY ADVANCES</b> |                  |                  |
| Value Added Tax                | (530)            | 35,772           |
| Dishonoured Cheques            | -                | 7,149            |
| Miscellaneous                  | 82,125           | 81,400           |
| Prepaid insurance              | 19,640           | 26,896           |
|                                | <u>101,235</u>   | <u>151,217</u>   |
| <b>NOTE 7: SUNDRY DEPOSITS</b> |                  |                  |
| Contributions -Public Carpark  | 112,428          | 112,895          |
| Curio Vendors                  | 103,786          | 103,786          |
| Tenders                        | 139,016          | 122,016          |
| Rates Prepaid                  | 32,893           | 32,893           |
| Contribution for Works         | 84,880           | 52,380           |
| Miscellaneous                  | 105,526          | 77,983           |
|                                | <u>578,529</u>   | <u>501,953</u>   |

**NOTE 8: LOAN FUNDS**

Loans raised by the Council bear interest charges ranging from 6.65% to 10% 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 2007 (CONT'D)**

|  | 2007                    | 2006                    |
|--|-------------------------|-------------------------|
|  | \$                      | \$                      |
| <b>NOTE 8: LOAN FUNDS (continued)</b>          |                         |                         |
| Balance at 1 January                           | 1,364,565               | 1,177,845               |
| Add: Loan Raised                               | -                       | 297,745                 |
|  | <u>1,364,565</u>        | <u>1,475,590</u>        |
| Less: Loans Repaid                             | 122,950                 | 111,025                 |
| Balance at 31 December                         | <u><u>1,241,615</u></u> | <u><u>1,364,565</u></u> |
| Repayment periods are categorised as follows : |                         |                         |
| Current  | 112,804                 | 86,761                  |
| Non - Current                                  | 1,128,811               | 1,277,803               |
|  | <u><u>1,241,615</u></u> | <u><u>1,364,564</u></u> |

**NOTE 9: PRIOR PERIOD ADJUSTMENT**

This relates to the writing off the unreconciled difference between the debtors control account in the general ledger and the debtors aged rate listing (Subsidiary Ledger).

**NADI TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED 31 DECEMBER 2007 (CONT'D)**

**NOTE 10: DISCOUNT ON RATES**

|  | 2007          | 2006          |
|--|---------------|---------------|
| The Council by resolution granted discount on rates as follows:- |               |               |
| Rates paid on or before 31 January 2007                          | 7%            | 7%            |
| Rates paid between 1 February 2006 and 28 February 2007          | 5%            | 5%            |
| Accordingly discounts allowed during the year were as follows:   |               |               |
|  | 2007          | 2006          |
|  | \$            | \$            |
| General Fund   | 30,595        | 32,223        |
| Loan Fund  | 18,751        | 19,750        |
|  | <u>49,346</u> | <u>51,973</u> |

**NOTE 11: CAPITAL COMMITMENTS**

Capital commitments for the 2007 financial year is estimated to be \$1,177,000 (2006:\$3,037,000)

**NOTE 12: CONTINGENCIES**

There were no known contingencies at balance date.

**NOTE 13: CASH FLOW RECONCILIATIONS**

|   |            |                |
|---|------------|----------------|
| A. GENERAL  | 2007       | 2006           |
|   | \$         | \$             |
| (i) Reconciliation of cash                              |            |                |
| Cash at the end of the reporting period was as follows: |            |                |
| Cash on hand  | 120        | 120            |
| Term Deposit  | 183,189    | 657,935        |
| Bank Overdraft  | (183,167)  | (54,296)       |
|   | <u>142</u> | <u>603,759</u> |

**NADI TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED 31 DECEMBER 2007 (CONT'D)**

|  | 2007             | 2006             |
|--|------------------|------------------|
|  | \$               | \$               |
| <b>NOTE 13: CASH FLOW RECONCILIATIONS (continued)</b>                          |                  |                  |
| (ii) Reconciliation of net cash (utilized)<br>provided by operating activities |                  |                  |
| Net Deficit from operations  | (227,114)        | (330,067)        |
| Prior Year Adjustment  | (180,591)        | -                |
| Depreciation   | 128,183          | 101,132          |
| Loan Rate Fund   | (583,626)        | (357,215)        |
| Changes in Assets & Liabilities  |                  |                  |
| Decrease in debtors  | (179,764)        | (14,092)         |
| Increase in sundry deposits  | 76,576           | 97,484           |
| Increase in sundry advances  | 49,982           | (19,533)         |
| Decrease in accounts payables and accruals                                     | (54,186)         | (51,752)         |
| Increase in Employee Entitlement   | 16,490           | 14,517           |
| Net cash used in operating activities  | <u>(954,050)</u> | <u>(559,526)</u> |
| <b>B. PARKING METER FUND</b>   |                  |                  |
| (i) Reconciliation of cash   |                  |                  |
| Cash at the end of the reporting<br>period was as follows:                     | <u>147,761</u>   | <u>92,089</u>    |
| (ii) Reconciliation of net cash<br>provided by operating activities            |                  |                  |
| Net Surplus from operations  | <u>55,672</u>    | <u>49,388</u>    |
| Changes in Assets & Liabilities  |                  |                  |
| Net Cash provided by operating activities                                      | <u>55,672</u>    | <u>49,388</u>    |