



NADI TOWN COUNCIL

Annual Report for the Year 2008



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO.95 OF 2020

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NADI TOWN COUNCIL
ANNUAL REPORT FOR THE YEAR 2008

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 provision 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.

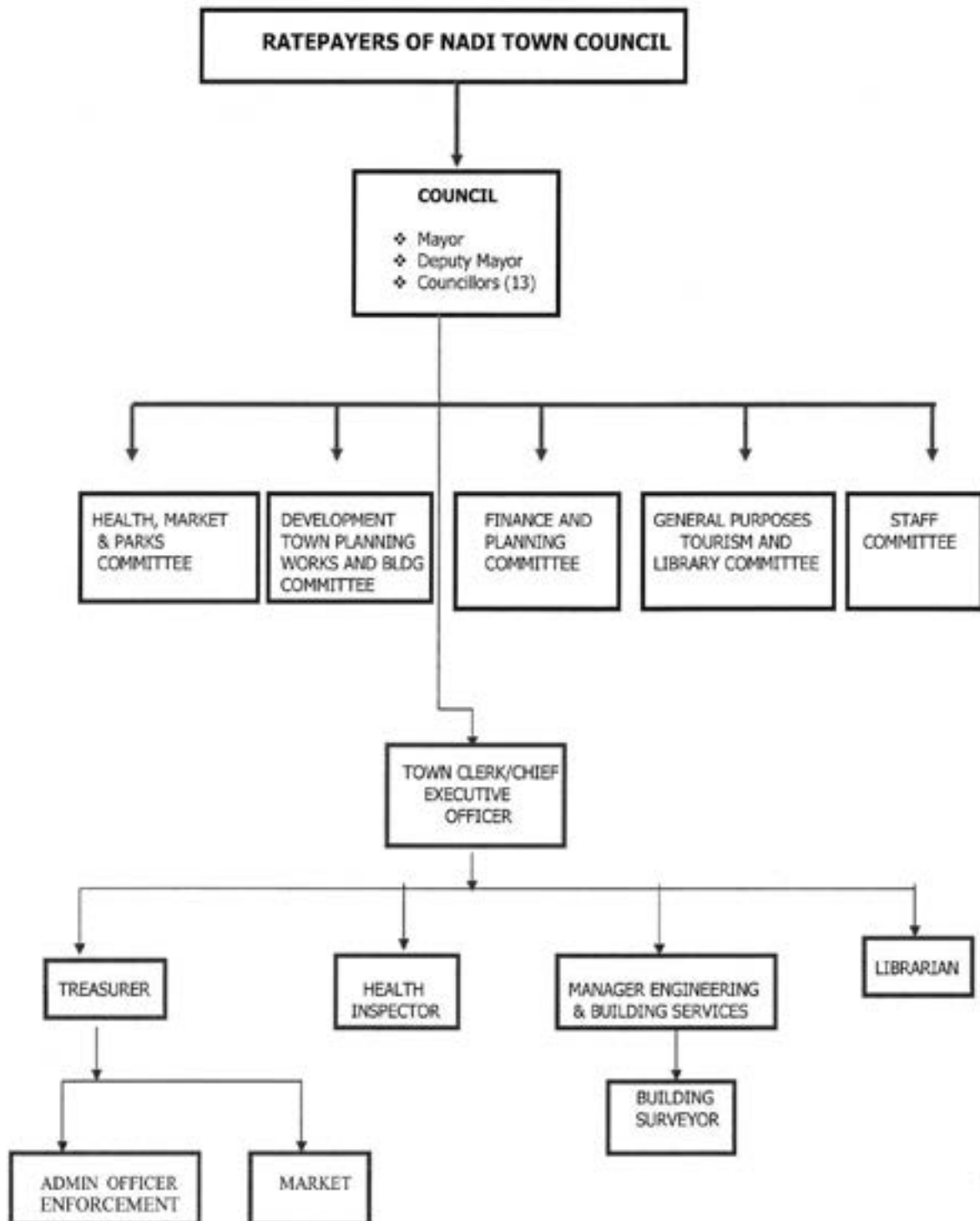
❖ **INSTALLATION OF TRAFFIC LIGHTS**

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.

ORGANISATION STRUCTURE
FOR THE YEAR 2008



5. **NADI TOWN COUNCIL MUNICIPAL ELECTIONS**

Council Election under the Local Government Act was held on 22nd 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	Hari Charan
		Councillor	Timoci Koroigica
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 ON 11TH July, 2007 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.

This left the Council with only eleven (11) Councillors for the year.

6. **Mayoral Elections**

Mayoral Election was held on 29th October, 2008 which resulted in Councillor Timoci Koroigica 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.

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

AUDITORS OF THE COUNCIL

- Auditor - General of Fiji

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

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

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

COMMITTEE MEETINGS

Health, Market & Parks	-	11
Development, Town Planning Works and Building	-	11
Finance and Planning	-	11
General Purposes and Library	-	11
Staff Committee	-	4
Tourism and Beautification	-	5

VISITORS

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

1. Viliame Naupoto - Director Immigration – Suva

- | | | | |
|----|----------------------|---|--|
| 2. | Kazuma Amaki | - | Japan |
| 3. | Hon. Filipe Bole | - | Minister for Local Government, Urban Development and Housing |
| 4. | Hon. Epli Nailatikau | - | Ministry of Indigenous Affairs, Development and Multi Ethnic Affairs |
| 5. | Mr Cai Jinbiao | - | Chinese Ambassador |

HIGHLIGHTS OF YEAR 2008

ACHIEVEMENTS TO BE PROUD OF IN THE YEAR 2008

1. Establishment of six (6) upmarket Children's Park in all Subdivisions in the Town area.

TOWARDS DEPARTMENTAL PERFORMANCE

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

1.0 FINANCE

The Unimproved Capital Value of properties in Nadi for rating purposes for 2008 was \$109,366,194.00.

RATES LEVY FOR THE YEAR

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 2008 rates paid in January – 7% discount.
- (b) For all 2008 rates paid in February – 5% discount.

1.2 RATES COLLECTION

The rates collection report for 2008 was as follows:

Particulars	Rates Struck (\$)	Arrears (\$)	Total (\$)
Rates Due	1,116,839	3,031,744	4,148,613
Less Collection	819,805	219,349	1,039,154
Less Discount	46,589	-	46,589
	250,445	2,812,485	3,062,870
Add Interest 31/12/08	-	337,431	337,431
Balance Outstanding	250,445	3,149,856	3,440,301
Percentage Collection	78%	7%	25%

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 fiscal year 2008 was full of activities, programmes and the hectic schedule during the year makes it most challenging and rewarding for the Health Department.

There were various highlights in the year 2008 with the Department having three female volunteers attached for practical purposes for most of the year. Staff development in the Department was also a highlight in the year. Several workshops and seminars were attended by the staff during the year whereby skills and knowledge were upgraded to refresh and update staff on latest developments in the field of environment and health. Staff in the department also took initiative in upgrading their knowledge and skills by enrolling at FSM doing further studies. During the year, the Department was involved in various activities such as coordination of cleanup campaigns and other committees that deal with environment and health issues.

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:-

<u>NO.</u>	<u>TYPES OF PREMISES</u>	<u>NO. OF LICENCES ISSUED</u>
1	Hotels/Apartments	25
2	Motels/Guests Houses	13
3	Restaurants	73
4	Takeaways/Milk Bar/Dairy	44
5	Garment Factories	15
6	Service Station	6
7	Theatre	-
8	Pool-Table/Billiard/Amusement	4
9	Private Clubs	2
10	Butchers	17
11	Supermarkets	16

12	Barber/Chiropodists	31
13	Schools/Commercial	5
14	Bakery	16
15	Night Clubs	7
16	Laundry	2
17	Food Factory/Aerated Water	13
18	Massage Parlour	9
19	Garbage Contractor	1
20	Exporter Fresh Vegetables	3
21	Kava Saloon/Shop Retail	6
22	Exporter Fish	2
23	Beauty Saloon	24
24	Manufacturer Ice Cream	1
25	Medical Practitioner	13
26	Caterers	1
27	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	9
2	Ice Cream	4
3	Caravan	2
4	Selling Coconut	4

5. A) **SUMMARY OF INSPECTIONS**

NO.	TYPES OF PREMISES	TOTAL INSPECTIONS	TOTAL RE-INSPECTIONS	TOTAL
1	House to house Inspection	1116	229	1345
2	Investigation of complaints, nuisance etc.	342	225	567
3	Hotels, Motels and guest houses	99	58	157
4	Factories and Workshops	48	34	82
5	Dance hall, night clubs, cinema houses etc	27	14	41
6	Schools	35	16	51
7	Laundries	54	29	83

8	Hairdressers and Chiropodists etc	142	86	228
9	Foodshops, food stores, markets etc	255	177	432
10	Restaurants and refreshments bars	347	190	537
11	Aerated Water and other food factories	26	18	44
12	Bakehouses	98	57	155
13	Inspection of public conveniences	386	339	725
14	Butcher Shops	81	43	124
15	Food vehicles and food carts	32	19	51
16	Storm water drains	276	188	464
17	Refuse Dumping	267	218	485
18	Inspection of vacant lots	652	497	1149
19	Inspection to sweetmeat kitchens	6	3	9
20	Inspection of sewer manholes	207	182	389
21	New Building works in progress / site Inspection / final inspection	136	100	236
22	Inspection of taxi, carrier, mini bus stand/bus Bay	77	66	143
23	Inspection of Private Carpark	40	35	75
24	Inspection of alleyways/service lanes/arcades	179	151	330
25	Inspection of Public Litter Bins	554	503	1057
26	Inspection of Civic/Children's Park	124	112	236
27	Inspection of Commercial Building/Shops	127	84	211
	Total	5,733	3,673	9,406

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

NO.	ITEMS	ORDERED	COMPLIED
1	Investigations of complaints, nuisances etc	259	206
2	Improvements to hotels, motels and guest houses	41	53
3	Improvements to Factories and Workshops	20	13
4	Improvements to night clubs, cinema houses etc	11	10

5	Cleansing or improvements to Schools	7	6
6	Cleansing or improvements to laundries	74	26
7	Improvements to Hairdressers and chiropodists etc	91	71
8	Improvements to Foodshops, foodstores, markets etc	120	113
9	Improvements to restaurants and refreshment bars	140	151
10	Improvements to Aerated Water, Other Food Factories	13	13
11	Cleansing or improvement to Bakehouse	54	48
12	Improvements to Public Conveniences	232	233
13	Cleansing or improvements to Butcher Shops	34	38
14	Improvements to Food Vehicles and Food Carts	21	16
15	Cleansing or improvements to Storm Water Drains	175	109
16	Removal of accumulation of refuse etc	204	186
17	Clearing of overgrowth or long grass	548	371
18	Improvements to sweetmeat kitchens	8	5
19	Provision of Garbage bins	171	147
20	Abatement of Mosquito Breeding	213	206
21	Abatement of Nuisances from animals or poultry	21	19
22	Impounding or straying animals	42	40
23	Leaking water main referred to PWD	97	84
24	Overflow of sewer referred to PWD	129	120
	Total	2,725	2,284

- 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	14	14	-
2	Litter Offence - Reminder Notices	58	53	5
3	Provision of Garbage Receptacles - Notices	10	10	-
4	Operating Business without Health permit	1	-	1
5	Cease burning of rubbish	1	1	-

8. **LEGAL ACTIONS**

Offence – Operating business without licence	-	1
Pending in Court	-	1

Offences

(i) <u>Litter</u>		
Fixed penalty notices issued	-	9
Fixed penalty fines paid	-	8
Fixed penalty convicted & fined	-	1

9. **COMPLAINTS RECEIVED**

No.	Attended	Not Complied	Complaints Withdrawn	Complied
264	262	2	2	210

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.**

125.5 kg of food items was condemned during the year from supermarket due to expiry date 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	768 loads
Garden refuse by Councils trucks	259 loads
Garden refuses by Hire trucks during free picking	1384 loads
Total	2411 loads

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

18/06/08	Christian City Church Group – cleared up road verges in Matavolivolli/Savanawai
2/6 – 7/6/08	Environment Week – Nadi Town Council Clean Up of Town and Wailoaloa Beach
22/11/08	Clean Up Fiji – 11 Organisations as follows took part in cleaning various parts of the Town.
i.	NTC Team
ii.	TFL Team I
iii.	TFL Team II
iv.	Nadi Labour Department
v.	Club Fancy
vi.	Mercure Hotel
vii.	Westpac Team
viii.	Sofitel Resorts
ix.	Go See Fiji
x.	Namaka Army
xi.	Individual Volunteers

The following Companies gave generous donations on the day :- Fresco Beverages, Rajvi Limited, Budget Pharmacy, Thakorlal Pharmacy, Nadi Town Council,

16. **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.

Dog caught	8
Cats caught	4
Dogs	2

17. **BUILDING PLANS.**

The total number of building plans scrutinized during the year was **132.**

18. **WORKSHOPS**

24/01 – 25/01/08	AHI Occupational Health and Safety Module I and II – Lautoka
19/05 – 10/05/08	AHI Exceptional Customer Service Workshop – Council Chambers
21/05 – 23/05/08	AHI OHS Modules III and IV – LCC Chambers
27/06/08	Health Inspector And CEO National Solid Waste Management – Strategy and Action Plan – 2008 – 2010 – Holiday Inn
17/07/08	AHI Community Service Nadi – Department of Social Welfare – NZPTC Complex
13/08 – 14/08/08	AHI Strengthening Financial Management for Local Government – Module 3

19. **PEST AND HYGIENE SERVICES PROVIDED TO NADI TOWN COUNCIL BY ZAP**

The Zap Pest and Hygiene Services of New Zealand provided free training on the following to the staff of Health Department.

- Feral canine Trapping at Newtown Beach
- Rodent Trapping at Nadi Markets
- Application of residual insecticide to Nadi Market
- Hygiene Inspection of Municipal Washrooms and Toilets

20. **JICA PRESENTATION**

The Health Inspector presented his action plan to JICA Office in Suva in March on the Comprehensive Solid Waste Management Seminar he attended in Japan from May 16th – July 5th, 2007.

The action plan was well received by the JICA Coordinator who reiterated that Mr Serau was a model participant of JICA and was very active in implementing his action plans after returning from Japan. They further advised that the project will be implemented from August 2008.

STAKEHOLDER CONSULTATION FOR ALL HOTELS/RESTAURANTS AND OTHER FOOD OUTLETS

The Department in consultation with Training and Productivity Authority of Fiji organized a stakeholder consultation for all Hotel/Restaurant Licencees. The following issues were discussed:-

1. Grading/rating of all food outlets
2. Hygiene and sanitation requirements and practices
3. Good housekeeping practices
4. Expectation of clients.
5. Acquainting with Public Health (Hotels/Restaurants and refreshments bars) Regulations
6. Training of staff by TPAF or other recognized institutions.
7. Requirements of NFA and OHS

PREMISES CLOSED DURING THE YEAR

The following premises were closed during the year due to reasons listed:-

- a. Sheung Wong Stylist Restaurant – unhygienic condition.
- b. Chillies Restaurant – discharging of wastewater into neighbouring properties
- c. Value City – discharging of wastewater into neighbouring properties
- d. Mama's Restaurant – operating illegally without obtaining a Public Health and Business Licence

The above business were allowed to operate once they complied with the requirements.

SCHOOL PROGRAMMES – HEALTH EDUCATION

The Department designed pamphlets and posters on Waste Management, 3R and Composting and carried out health education programmes with powerpoint presentations. The pamphlets and posters were also distributed to the Schools depending on the number of classrooms so that all classrooms are provided with 1 set each.

The following schools were visited during the 2nd and 3rd terms of the year:-

- a. Nadi Christian Academy
- b. Nadi Primary School
- c. Andrews Primary School
- d. Nadi Centre of Special Education
- e. Nadi Sangam Primary
- f. Airport School
- g. Nadi District School
- h. Nadi Library Week – Civic Centre
- i. Namaka Public School (2 sessions)
- j. Nadi Muslim Primary School

WASTE MINIMISATION AND RECYCLING PROMOTION PROJECT IN FIJI

The Waste Minimisation and recycling project between Nadi and Lautoka started from 16th October, 2008. JICA Expert Team set up office in Nadi and Lautoka and carried out preliminary surveys for the project.

The Project Manager for Nadi is the Health Inspector, Mr Sakaraia Serau.

The work progresses have so far included the adoption and signing of the inception report (outline of the project) and the completion of Baseline surveys on Waste Amount Composition. The Public Opinion Survey (POS) Recycling Activity Survey (RAS and Compost Demand and Market Survey (CMDS).

The JICA Consultants are continuously doing capacity assessment of the Department staff.

21. CONCLUSION

The year 2008 was a milestone achievement for the Department in terms of the major progress and implementation of the pilot project for Lautoka and Nadi on waste minimization and Recycling Promotion project which commenced in October 2008 with the assistance of JICA. The Health Department ventured into new techniques of designing and publishing articles on 3R, Composting and Waste Minimization initiatives by producing pamphlets, brochures and posters for schools and also members of the public.

The Department took a proactive approach in disseminating information to schools and other relevant stakeholders. On the outset the Department managed to achieve the set goals and the expectations set out in the beginning of the year.

Various manpower needs were met with the availability of University graduates to help out in the Department Health Education Program.

The available resources were utilized to achieve maximum opportunities to encounter the duties of the Department. All those who helped the Department in achieving its goals are hereby acknowledged for their assistance and support in operational achievement.

Special appreciation goes towards the JICA project team in equipping the office with a laptop, a projector, a handy cam, printer and table, fax machine, 2 tables and chairs and a cabinet.

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> (ha)	<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

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

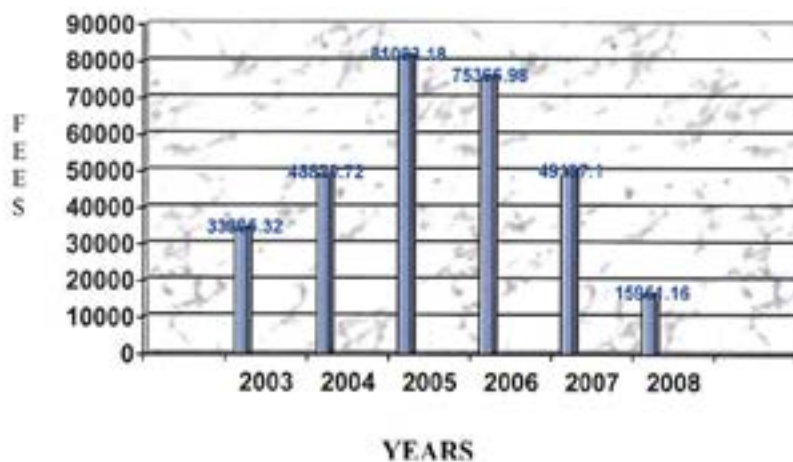


CHART 2 - BUILDING FEES



BUILDING APPLICATIONS RECEIVED DURING THE YEAR 2008

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
TOTAL	119	5,507,321.18	15,951.16

2. SUMMARY OF BUILDING APPLICATIONS RECEIVED- 2008

	<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
TOTAL	119	5,507,321.80
	===	=====

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
TOTAL	88	7,061,278.00
	===	=====

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 2008

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
TOTAL	411	14	36	43

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 ANNUAL REPORT

1. STAFF

Librarian	1
Assistant Librarian	Nil
Library Attendant	1

2. HOURS

Services given to the general public are as follows:

Monday	-	Friday	-	9.00am - 5.00pm
Saturday			-	9.00am - 1.00pm

3. REVENUE

Library cost & fine	-	376.53
Library subscription	-	1351.60
Internet	-	379.40

4. STATISTICS

Membership	-	1086
Total number of books issued	-	6424
Total number of people who use the Library	-	9058

5. INTER - LIBRARIAN LOAN

Books lent	-	Nil
Books received	-	350 books received from Library Services of Fiji.

6. LIBRARY STOCK

According to 2008 stock-take report it shows 9089

7. PERIODICALS

The Library currently holds 6 weekly periodicals

(i) The Fiji Times	(ii) Fiji Sun	(iii) The Daily Post
(iv) Nai Lalakai	(v) Shanti Dutt	(vi) Kaila

8. DONATION

The Library relies very heavily on donated books and magazines. Indian High Commission, American High Commission, Mr. Azim Sahu Khan, the community of Nadi also contributes books for the Library and also receives books from Fiji Library Services. 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 in to browse through the daily newspapers.

Activities

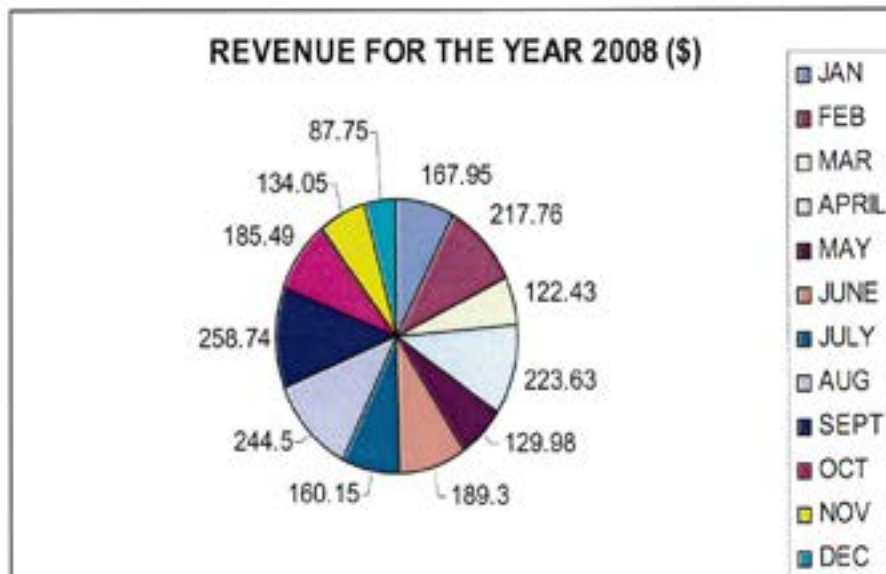
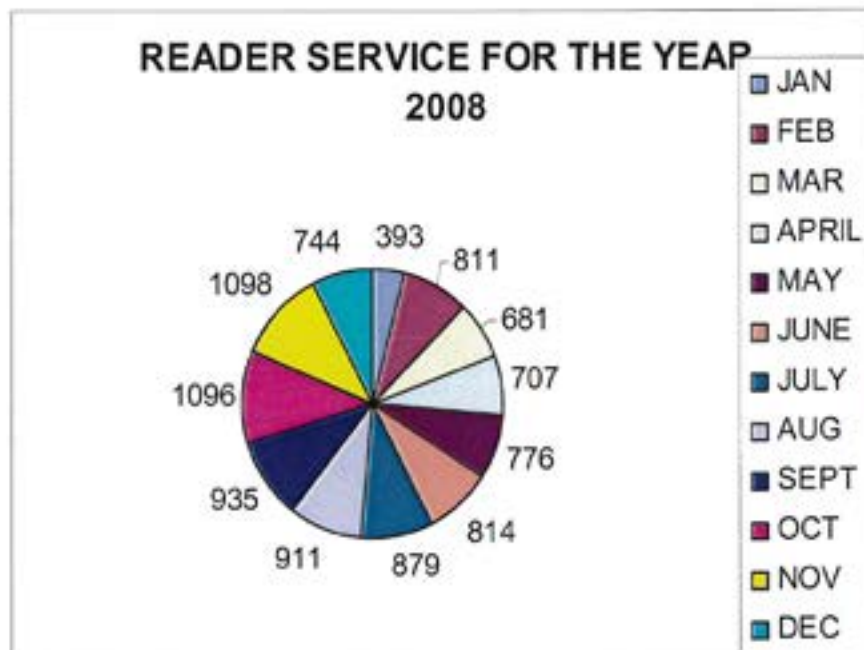
Various activities were done during the National Library Week this year. Our aim to maintain a healthy collection of new books to sustain our member's interest. The busiest period for the library is between 10.00am to 4.00pm.

Internal Service

The library also provides services like internet, Photocopy, Printing, Vertical files.

Development done in the Library

Pre-School section in the Library was opened on 26th June 2008 Library Chairman Cr. Hari Charan. In this section the Library is having programme and activities for children 3 – 5 Years old. Mrs. Marlies Irvine a Peace Corps volunteer from Melbourne Australia helped us in doing story telling with other activities like colorings of posters based on the main character of the story, singing and playing with mind teaser toys that was bought by the Council for the Pre Kindergarten students.



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**

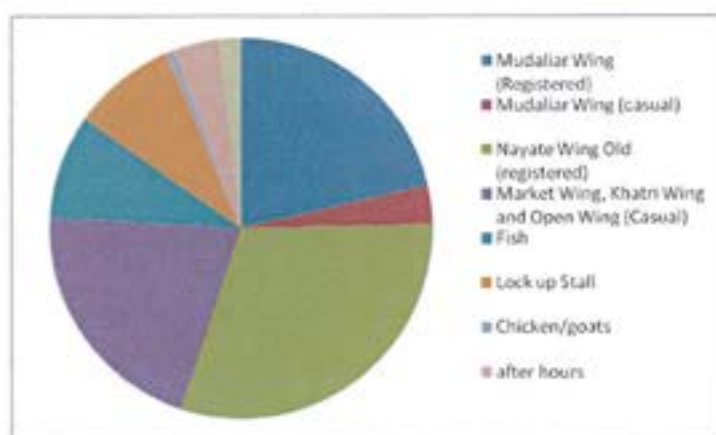
- | | | | |
|-----|--|---|--|
| (a) | Main market wing | - | Registered vendors 63c per stall per day
Casual vendors 68c per stall per day |
| (b) | Nayate Wing, old Market
Market wing, Khatri Wing
& Open wing | - | Registered vendors 81c per stall per day
Casual vendors 91c per stall per day |
| (c) | Fish | - | 20c per kg per day |
| (d) | 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)	-	\$57,419.30
		(Casual)	-	\$8,905.41
(b)	Nayate wing, Old	(Registered)	-	\$81,680.42
	Market wing, Khatri	(Casual)	-	\$56,055.56
	Wing & Open wing			
(c)	Fish		-	\$23,753.18
(d)	Lock up stall		-	\$23,928.00
(e)	Chicken/Goats		-	\$1,573.33
(f)	After hours		-	\$10,260.11
(g)	Wholesale		-	\$5,150.35

Total revenue received from Nadi Market in 2008 was \$268,725.66.

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.

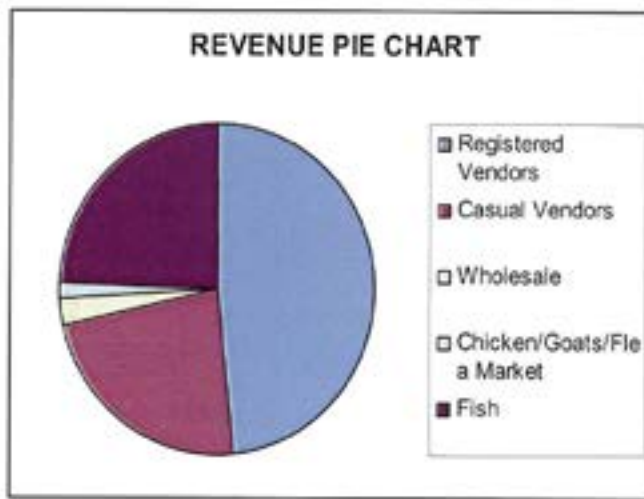
8. **LEVY.**

(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	-	\$61,652.00
b)	Casual Vendors	-	\$29,298.01
c)	Wholesale	-	\$3,255.89
d)	Chicken/Goats/Flea Market	-	\$1,900.27
e)	Fish	-	\$31,306.24

Total Revenue collected from Namaka Market in 2008 is \$127,412.41.

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

2008 being disaster free, was a very successful year for both the vendors and Nadi Town Council.

ENFORCEMENT DEPARTMENT

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

1. **ENFORCEMENT SECTION**

Administration Officer	=	1
Senior Enforcement Officer	=	1
Officers	=	6
Typist	=	1

Total number of staff	=	9
		==

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

1.	Main Street	120
2.	Namaka Lane	91
3.	Ashram Road	20
4.	Lodhia Street	19
5.	Hospital Road	15
6.	Vunavou	15
7.	Clay Street	9
8.	Market Road	12
9.	Sahu Khan Road	7

	TOTAL	308
		===

3. **FIELD DIVIDED INTO 4 ZONE**

A.	Town End, Shell Service Station, to Amarsee and Vunavau	-	66
B.	Amarsee, S. Nagindas, Clay Street, Market Road, Sahu Khan Road, Hospital Road	-	77
C.	S. Nagindas to Ashram Road, Lodhia Street	-	74
D.	Namaka Lane	-	91

	Total		308
			===

4. **STOLEN METERS**

P/R/No. 2169/07, 2507/07, 6446/07, 10496/07, 10750/07

5. **REVENUE**

As reflected in finance report.

6. **LEGAL ACTION**

Total number of traffic cases instituted during the year 2008	-	1,359
Total conviction secured	-	1,274
Total Discharge	-	85
Pending in Court	-	Nil

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



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ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

**NADI TOWN COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2008**

INDEPENDENT AUDIT REPORT

Scope

I have audited the financial statements of Nadi Town Council for the year ended 31 December 2008 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 the 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 misstatements. 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 and the results of its operations.

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

Qualification

The Council has recorded rate debtors of \$2,706,857 in the Statement of Financial Position for which no provision has been provided for doubtful debts. If a charge for doubtful debts 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 effects of the matters referred to in the qualification paragraphs, the financial statements do not present fairly the financial position of the Council as at 31 December 2008 and the results of its operations for the year then ended.



Tevita Bolanavanua
ACTING AUDITOR GENERAL



Suva, Fiji.

2 June 2010



ACCOUNTABILITY IN THE PUBLIC SECTOR
THROUGH QUALITY AUDIT SERVICES

NADI TOWN COUNCIL

2008 AUDITED ACCOUNTS



**NADI TOWN COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

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NADI TOWN COUNCIL
GENERAL FUND
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2008

	Notes	2008 \$	2007 \$
ACCUMULATED FUNDS			
Accumulated Surplus	2	<u>5,424,946</u> <u>5,424,946</u>	<u>5,735,895</u> <u>5,735,895</u>
Funds employed were represented by:			
Current Assets			
Cash on Hand		520	120
Debtors	5	2,737,740	2,501,995
Sundry Advances	6	216,755	101,235
Term Deposit		-	183,189
Electricity Deposit		<u>2,724</u>	<u>2,724</u>
		<u>2,957,739</u>	<u>2,789,263</u>
Non Current Assets			
Fixed Assets	3	5,174,515	5,170,525
Total Assets		<u>8,132,254</u>	<u>7,959,788</u>
Current Liabilities			
Bank Overdraft	4	239,016	183,167
Creditors and Other Accruals		162,934	121,109
Sundry Deposits	7	625,824	578,529
Provision for Employee Entitlement		127,955	99,473
Loan	8	<u>323,841</u>	<u>112,804</u>
		<u>1,479,570</u>	<u>1,095,082</u>
Non Current Liabilities			
Loan	8	1,227,738	1,128,811
Total Liabilities		<u>2,707,308</u>	<u>2,223,893</u>
NET ASSETS		<u>5,424,946</u>	<u>5,735,895</u>

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

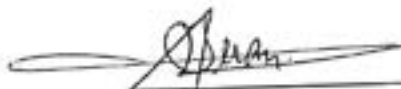
**NADI TOWN COUNCIL
GENERAL FUND
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2008**

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 2008 and of the state of affairs as at that date.



Aisea Tuidraki
Administrator



Sakaria Serau
Acting Town Clerk/CEO

Date: 01-06-2010

NADI TOWN COUNCIL
GENERAL FUND
STATEMENT OF INCOME AND EXPENDITURE

	Notes	2008 \$	2007 \$
The income for the year was derived from:			
Advertising		85,367	38,857
Auditorium Hire Charges		11,057	12,818
Bank Interest		835	596
Building Fees		21,682	50,383
Bus Stand Charges		35,397	36,503
Business and Trading Licence		173,180	156,244
Commercial Complex - Shop Rent		275,847	265,632
Fee for Services		30,919	22,695
Fines and Costs		-	330
General Rate		821,500	658,115
Government Contribution for Maintenance of State Roads		16,178	14,933
Handicraft Stall Fees		11,232	11,548
Industrial Sub-division - Rent		23,286	22,304
Interest from Term Deposit		-	821
Interest on Overdue Accounts		6,033	5,417
Interest on Overdue Rates		77,833	88,330
Kiosk Rent		35,581	29,102
Library Subscription, Fines and Costs		1,882	1,228
Market Fees		395,955	386,857
Market Rental		40,000	40,000
Miscellaneous		37,232	8,749
Park Fee		58,553	65,623
Park Rent		4,434	5,493
Parking Meter/Enforcement Rental		4,836	4,836
Public Car Park		60,582	58,862
Recovery of Administrative Expenses		48,774	43,871
Rental for Fire Station		6,000	6,000
Sweet Cart Charges		3,548	2,970
Taxi and Carrier Stand Charges		61,891	56,387
TOTAL INCOME		2,349,614	2,095,504

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

	Notes	2008 \$	2007 \$
The expenditure for the year was incurred on:			
Recurrent			
Garbage Services		275,750	239,596
Library Services		25,170	32,564
Salaries, Wages and Related Payments		864,798	799,012
Maintenance and Operating Expenses			
Admin. Expenses - Market		25,625	27,012
Advertising		24,331	10,903
Audit Fees		6,000	6,940
Buildings		158,396	157,410
Civic Reception, Entertainment		43,049	29,278
Cleaning of Sewerage Line		9,435	7,048
Contingency		781	11,096
Depreciation		116,972	128,183
Destruction of Animals		1,278	2,453
Election Expenses		-	654
Electricity and Water		119,316	79,999
Fiji National Training Council Levy		11,833	7,951
Financial Loss Allowance		17,959	11,698
Insurance		73,410	84,814
Interest and Bank Charges		18,200	5,622
Land Rent		48,025	34,187
Legal Expenses		75,469	43,482
Maintenance of Burial Grounds		-	1,491
Maintenance of Office Equipment		5,228	4,592
Market Rental		40,000	48,713
Mayoral Allowance		5,160	4,500
Meeting Expenses		18,081	16,662
Miscellaneous		121	26,356
Parks and Gardens		72,588	40,114
		<u>2,056,975</u>	<u>1,862,330</u>

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

	Notes	2008 \$	2007 \$
BALANCE BROUGHT FORWARD		2,056,975	1,862,330
Plant, Machinery, Motor Vehicle and Tools		109,194	86,269
Printing, Stationery and Office Expenses		40,827	51,779
Public Celebration		10,480	7,440
Public Health Services		-	7,159
Road, Drains, Paths and Verges		316,733	542,319
Street Lights		56,637	78,194
Subscription - FLGA, PACOM, LACDE		3,178	390
Telecommunications		26,605	30,221
Travelling, Subsistence and Incidentals		15,196	23,039
Valuation Fees		179	2,158
Vehicle Stand		4,377	12,498
Upgrading and Improvements			
Beautification & Land Scaping		7,719	22,404
Building		20,014	-
Plant & Equipment		10,659	-
Roads, Drains and Footpath Improvements		113,097	123,070
Street Lights		9,162	-
Upgrading of Parks		141,944	56,974
TOTAL EXPENDITURE		2,942,976	2,906,244
NET DEFICIT		(593,362)	(810,740)
SURPLUS BALANCE AT 1 JANUARY		1,739,956	2,731,287
LEAVING A NET SURPLUS BALANCE AT 31 DECEMBER OF		1,146,594	1,920,547
Less : Prior Period Adjustment	9	-	180,591
ACCUMULATED SURPLUS AS AT 31 DECEMBER		1,146,594	1,739,956

**NADI TOWN COUNCIL
SEWERAGE SERVICE FUND ACCOUNT
STATEMENT OF INCOME AND EXPENDITURE AS AT 31 DECEMBER 2008**

	Notes	2008 \$	2007 \$
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><u>59,700</u></u>	<u><u>59,700</u></u>

NADI TOWN COUNCIL
LOAN REPAYMENT FUND ACCOUNT
STATEMENT OF INCOME AND EXPENDITURE AS AT 31 DECEMBER 2008

	Notes	2008 \$	2007 \$
The Revenue for the year was derived from:			
Loan Rate		311,759	415,595
Loan Rate in Arrears		66,231	281,070
TOTAL REVENUE		377,990	696,665
The Expenditure for the year was incurred on:			
Interest		95,577	113,039
TOTAL EXPENDITURE		95,577	113,039
NET SURPLUS FOR THE YEAR		282,413	583,626
SURPLUS BALANCES AS AT 1 JANUARY		3,936,239	3,352,613
SURPLUS BALANCE AS AT 31 DECEMBER		4,218,652	3,936,239

**NADI TOWN COUNCIL
PARKING METER FUND
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2008**

	Notes	2008 \$	2007 \$
ACCUMULATED FUNDS			
Accumulated Surplus		<u>173,256</u>	<u>144,694</u>
		<u>173,256</u>	<u>144,694</u>
Funds Employed are represented by :			
Current Assets			
Cash at Bank	4	173,256	147,761
Current Liabilities			
Deposits		-	3,067
NET ASSETS		<u>173,256</u>	<u>144,694</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 2008 and of the state of affairs as at that date.



Aisea Tuidraki
Administrator



Sakaraia Serau
Acting Town Clerk/CEO

**NADI TOWN COUNCIL
PARKING METER FUND ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURE AS AT 31 DECEMBER 2008**

	Notes	2008 \$	2007 \$
The revenue for the year was derived from:			
Infringement Fines and Costs		151,539	90,017
Meter Tolls		83,909	138,382
TOTAL REVENUE		235,448	228,399
The expenditure for the year was incurred on:			
Recurrent			
Administrative Expenses to General Fund		27,870	19,080
Communication Cost		774	178
Electricity & Water		2,618	2,115
Insurance		135	341
Maintenance of Parking Meters and Bays		1,466	4,175
Miscellaneous		199	223
Office Rent and Maintenance		26,065	4,836
Plant & Vehicle - Operation		9,166	2,919
Printing and Advertising		2,610	5,235
Salaries and Related Payments		113,493	120,003
Search Fee and Legal Expenses		22,490	9,422
Towing Charges			4,200
TOTAL EXPENDITURE		206,886	172,727
NET SURPLUS FOR THE YEAR		28,562	55,672
ACCUMULATED SURPLUS BALANCE AS AT 1 JANUARY		144,694	89,022
ACCUMULATED SURPLUS BALANCE AS AT 31 DECEMBER		173,256	144,694

**NADI TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2008**

	Notes	2008 \$	2007 \$
Cash Flows from Operating Activities			
Cash was provided from:			
Rates and other revenue		1,998,349	1,734,553
Interest		84,701	595
		<u>2,083,050</u>	<u>1,735,148</u>
Cash was applied to:			
Payments to Suppliers and employees		<u>(2,782,577)</u>	<u>(2,689,198)</u>
		<u>(2,782,577)</u>	<u>(2,689,198)</u>
Net Cash utilized by Operating Activities	13A(ii)	<u><u>(699,527)</u></u>	<u><u>(954,050)</u></u>
Cash Flows from Investing Activities			
Cash was applied to:			
Acquisition of property, plant and equipment		(36,922)	(110,243)
Disposal of Fixed Assets		<u>(94,566)</u>	<u>-</u>
Net Cash utilized by Investing Activities		<u><u>(131,488)</u></u>	<u><u>(110,243)</u></u>
Cash Flows from Financing Activities			
Cash was provided from:			
Loan Rate		377,990	696,665
Loan Raised		<u>419,063</u>	<u>-</u>
		<u>797,053</u>	<u>696,665</u>
Cash was applied to:			
Loan Repayment		<u>(109,099)</u>	<u>(122,949)</u>
Interest		<u>(95,577)</u>	<u>(113,040)</u>
		<u>(204,676)</u>	<u>(235,989)</u>
Net Cash Provided by Financing Activities		<u><u>592,377</u></u>	<u><u>460,676</u></u>
Net (Decrease/Increase in Cash held)		<u><u>(238,638)</u></u>	<u><u>(603,617)</u></u>
Overdraft at the beginning of the reporting period		142	603,759
Net cash at the end of the reporting period	13A(i)	<u><u>(238,496)</u></u>	<u><u>142</u></u>

**NADI TOWN COUNCIL
PARKING METER FUND
STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2008**

	Notes	2008 \$	2007 \$
Cash Flows From Operating Activities			
Cash was provided from:			
Meter tolls and other revenue		235,448	228,399
Cash was applied to:			
Payments to suppliers and employees		(209,953)	(172,727)
Net Cash Provided by Operating Activities	13B(ii)	<u>25,495</u>	<u>55,672</u>
Net Increase in cash held		25,495	55,672
Cash at the beginning of the reporting period		147,761	92,089
Cash at the end of the reporting period	13B(i)	<u>173,256</u>	<u>147,761</u>

NADI TOWN COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2008**

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 2008 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 2008 (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 2008 (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:

ACCUMULATED SURPLUS

	2008	2007
	\$	\$
General Fund Account	1,146,594	1,739,956
Sewerage Service Fund Account	59,700	59,700
Loan Repayment Fund Account	4,218,652	3,936,239
	<u>5,424,946</u>	<u>5,735,895</u>

NADI TOWN COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2008 (CONT'D)**

	2008	2007
	\$	\$
NOTE 3: FIXED ASSETS		
Office Equipment - at cost	96,901	96,901
Add: Addition and Disposal	(1,802)	-
Less provision for depreciation	(59,358)	(66,929)
	<u>35,741</u>	<u>29,972</u>
Furniture & Fittings - at cost	78,210	78,210
Add: Addition and Disposal	(18,967)	-
Less provision for depreciation	(39,678)	(62,550)
	<u>19,565</u>	<u>15,660</u>
Plant & Machinery - at cost	607,615	604,715
Add: Addition and Disposal	(155,449)	-
Less provision for depreciation	(119,433)	(241,525)
	<u>332,733</u>	<u>363,190</u>
Motor Vehicles - at cost	233,995	233,995
Add: Addition and Disposal	36,922	-
Less provision for depreciation	(152,819)	(206,591)
	<u>118,098</u>	<u>27,404</u>
Building - at cost	5,273,672	5,273,672
Less provision for depreciation	(605,294)	(539,373)
	<u>4,668,378</u>	<u>4,734,299</u>
NET WRITTEN DOWN VALUE	<u>5,174,515</u>	<u>5,170,525</u>
NOTE 4: CASH AT BANK		
General Fund	(239,016)	142
Parking Meter Fund	173,256	147,761
	<u>(65,760)</u>	<u>147,903</u>

NADI TOWN COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2008 (CONT'D)**

	2008	2007
	\$	\$

NOTE 5: DEBTORS

Rates debtors	2,706,857	2,473,072
Rent debtors	30,883	28,923
	<u>2,737,740</u>	<u>2,501,995</u>

NOTE 6: SUNDRY ADVANCES

Value Added Tax	79,970	(530)
Miscellaneous	80,935	82,125
Prepaid insurance	55,850	19,640
	<u>216,755</u>	<u>101,235</u>

NOTE 7: SUNDRY DEPOSITS

Contributions -Public Carpark	112,428	112,428
Curio Vendors	106,751	103,786
Tenders	143,516	139,016
Rates Prepaid	32,893	32,893
Contribution for Works	84,880	84,880
Miscellaneous	145,356	105,526
	<u>625,824</u>	<u>578,529</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 2008 (CONT'D)**

	2008	2007
	\$	\$
NOTE 8: LOAN FUNDS (continued)		
Balance at 1 January	1,241,615	1,364,565
Add: Loan Raised	419,063	-
	<u>1,660,678</u>	<u>1,364,565</u>
Less: Loans Repaid	109,099	122,950
Balance at 31 December	<u><u>1,551,579</u></u>	<u><u>1,241,615</u></u>
Repayment periods are categorised as follows :		
Current	323,841	112,804
Non - Current	1,227,738	1,128,811
	<u><u>1,551,579</u></u>	<u><u>1,241,615</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 2008 (CONT'D)**

NOTE 10:	DISCOUNT ON RATES		
		2008	2007
	The Council by resolution granted discount on rates as		
	Rates paid on or before 31 January 2008	7%	7%
	Rates paid between 1 February 2007 and 28 February	5%	5%
	Accordingly discounts allowed during the year were as		
		2008	2007
		\$	\$
	General Fund	30,595	30,595
	Loan Fund	18,751	18,751
		<u>49,346</u>	<u>49,346</u>

NOTE 11: CAPITAL COMMITMENTS

Capital commitments for the 2008 financial year is estimated to be \$873,000
(2007:\$1,177,000)

NOTE 12: CONTINGENCIES

There were no known contingencies at balance date.

NOTE 13: CASH FLOW RECONCILIATIONS

	2008	2007
A. GENERAL	\$	\$
(i) Reconciliation of cash-		
Cash at the end of the reporting period was as follow		
Cash on hand	520	120
Term Deposit	-	183,189
Bank Overdraft	(239,016)	(183,167)
	<u>(238,496)</u>	<u>142</u>

NADI TOWN COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2008 (CONT'D)**

	2008 \$	2007 \$
NOTE 13: CASH FLOW RECONCILIATIONS (continued)		
(ii) Reconciliation of net cash (utilized) provided by operating activities		
Net Deficit from operations	(980,838)	(227,114)
Prior Year Adjustment	-	(180,591)
Depreciation	116,972	128,183
Loan Rate Fund	(282,413)	(583,626)
Sewerage Fund		
Changes in Assets & Liabilities		
Increase in debtors	(351,665)	(179,764)
Decrease in deposits and prepayments	183,189	76,576
Increase in sundry advances and other liabilities	286,589	49,982
Decrease in accounts payables and accruals	300,157	(54,186)
Increase in Employee Entitlement	28,482	16,490
Net cash used in operating activities	<u>(699,527)</u>	<u>(954,050)</u>
B. PARKING METER FUND		
(i) Reconciliation of cash		
Cash at the end of the reporting period was as follows:	<u>173,256</u>	<u>147,761</u>
(ii) Reconciliation of net cash provided by operating activities		
Net Surplus from operations	<u>25,495</u>	<u>55,672</u>
Changes in Assets & Liabilities		
Net Cash provided by operating activities	<u>25,495</u>	<u>55,672</u>