



TAVUA TOWN COUNCIL

Annual Report for the Year Ended 2008



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO.134 OF 2020

ANNUAL REPORT

Section 19,
Local Govt Act, Cap. 125

For the Year Ended
31st December 2008

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1.0 DIRECTORY

**LOCATION : 6 NABUNA STREET
TAVUA**

**ADDRESS : P O BOX 532
TAVUA, FIJI ISLANDS
PHONE: (679) 6681010
VODAFONE: (679) 9996 130
EMAIL: ttc@connect.com.fj**

AUDITORS : AUDITOR GENERAL

**BANKERS : AUSTRALIA AND NEW ZEALAND
BANKING GROUP LTD**

2.0 BACKGROUND

2.1 HISTORY

Tavua Town Council was declared a town with effect from 1st May 1992 by the Minister for Housing, Urban Development Hon. Ratu Ovini Bokini (Tui Tavua) under Section 5 (2) of the Local Government Act Cap 125 and an Interim Committee of Tavua Town was appointed to serve for a period of six months with effect from 1st May 1992. The Interim Committee was appointed to set up the administration of the Council and provide the Government of the Town and provide administration of the town within the specified time and handover the administration with the necessary governing tools such as Bylaws, Valuation, etc to the newly constituted Council. The Council was given a grant of \$40,000.00 for the establishment of its administration functions

Raj Deo was appointed as the Town Clerk of Tavua Town Council. When the term of the Interim Committee expired on the 31st October 1992 in accordance with powers conferred upon him by Section 3 of the Local Government Act (Amendment) (No. 1) Decree 1998, the Minister for Housing and Urban Development appointed 11 people to be members of Tavua Town Council for the period of 1st November 1992 until the Local Government Elections were held in 1993.

At the Inaugural Annual General Meeting of the Council in November 1992, election for offices of Mayor and Deputy Mayor was held and Cr. Illiesa Vula was elected as Mayor and Cr. Pravin Singh, Deputy Mayor.

2.2 POPULATION

Tavua Town has 1202 male and 1186 female population. Total population 2388

2.3 ECONOMY OF TAVUA

Tavua is a small, quite and an agricultural town. The town's fortunes have risen and fallen with the Emperor Gold Mining Co which mined here from the 1930's until 2006 when the mine was closed. Until then most of the mine's 1800 workers lived in Vatukoula, a purpose built town 9km South of Tavua. The mine reopened on a much reduced scale in 2008 but the town continues to struggle with the resulting economic hardships.

2.4 WEATHER OF TAVUA

Tavua enjoys a tropical climate without great extremes of heat or cold. This area is occasionally traversed by tropical cyclones, and mostly confined between the months of November to April every year. Temperatures average 22 degrees Celsius for the cooler months [May to October] while November to April temperatures are higher with heavy down pours.

2.5 MEMBERS OF THE COUNCIL

- Cr. Chandra Singh
- Cr. Shamim Khan
- Cr. Dharendra Singh
- Cr. Satya Prakash Singh
- Cr. Shailesh Kumar
- Cr. Ovini Bokini Uqueque
- Cr. Nale Ratu Ovini Bokini
- Cr. Pravin Anand
- Cr. Praveen Sharma

2.5.1 ELECTION OF MAYOR AND DEPUTY MAYOR

At the Annual General Meeting of the Council held on 16th November 2007 the following Councillors were elected as Mayor and Deputy Mayor respectively for the next ensuring year:

Office of Mayor:	-	Cr. Chandra Singh
Office of Deputy Mayor	-	Cr. Pravin Anand

2.5.2 APPOINTMENT OF STANDING COMMITTEES

The following standing Committees were appointed by the Council at its Annual General Meeting held on 16th November 2007:

(a) Town Planning, Building, Health and Works

- (i) Cr. Dharendra Singh - Chairman

(b) Environment, Beautification, Parks, & Sports

- (i) Cr. Satya Prakash Singh - Chairman

(c) Finance, Capital Development and General Purpose

- (i) Cr. Pravin Anand - Chairman

(d) Traffic Management

- (i) Cr. Ovini Bokini Uqueque – Chairman

(e) Market

- (i) Cr. Pravin Sharma – Chairman

2.5.3 MEETINGS OF THE COUNCIL

The Council held the following number of Council and Committee Meetings:

(a)	Ordinary Council Meeting	-	9
(b)	Annual General Meeting	-	1
(c)	Special Council Meeting	-	3
(d)	Finance, Market and General Purpose Committee Meeting	-	9
(e)	Building, Health and Works Committee Meeting	-	9
(f)	Parks, Gardens and Beautification	-	9
(g)	Traffic Management and Market	-	9

2.6 PRINCIPAL OFFICERS OF THE COUNCIL

The Principal Officers of the Council were:-

Town Clerk/Chief Executive Officer - Mrs. Jasuman Khan appointed from April 2008.

Accounts Officer	- Mr. Renel Ram
Secretary	- Mrs. Praveen Lata Prakash
Market Master	- Mr. Peniasi Vauvau
Enforcement Officer	- Mr. Jone Kuwe Ralulu
Parking Meter Attendant	- Mr. Navin Prakash Reddy

An attaché was assigned the duties of the new library.

2.7 Trade Dispute – FLGOA vs. Council

Fiji Local Govt Officer's filed trade dispute against the Council for dismissal of the former Town Clerk Pradeep Sharan. The case was later settled by the Council and FLGOA amicably

2.8 UNESTABLISHED SECTION

Works Section	-	5
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3.0 VISION

The Town of Tavua is dedicated to provide excellent municipal services for our diverse community and visitors; working together to build a sustainable socio-economic environment that is safe, clean and friendly.

3.1 MISSION

"To provide high quality municipal services; working in partnership with our diverse community & stakeholders; engender greater community pride through enabling and empowering; sustainable development and sound environmental management with equity for all"

4.0 HIGHLIGHTS OF YEAR 2008

4.1 National Crime Free Day

Fiji Police Force celebrated National Crime Free Day in town.

4.2 Workshop on Financial Management at Ba Town Council Civic Hall on 06/05/08 and 07/05/08

Cr. Praveen Sharma, Cr. Shailesh Kumar, Cr. Ovini Bokini, Cr. Dharendra Singh attended the workshop together with the Town Clerk Jasuman Khan.

4.3 FLGA Executive Committee Meeting

Mayor Cr. Chandra Singh attended the above meeting at Suva City Council Chambers on 3rd May 2008

4.4 Environmental Management Act (EMA) 2005, Training at Cathay Hotel on 22/05/08 & 23/05/08

Town Clerk Jasuman Khan and Chairman Health Committee attended the above training.

4.5 UCLG – ASPAC Convention – Pattay Thailand

Mayor Cr. Chandra Singh was nominated by FLGA to attend above convention in Thailand.

4.6 Diwali Competitions

Diwali lights judging competition organized by Council and 3 winners declared and prizes awarded accordingly.

4.7 Goldtown Carnival

Council organized Goldtown Carnival sponsored by Vodafone (Fiji) Ltd. The funds raised were utilized for beautification works around town.

5.0

ADMINISTRATION AND FINANCE

5.1 LAND VALUATION AND RATE

The total unimproved capital valuation of land within the municipality was as follows:

Total UCV of Properties	\$9,606,500
Properties Exempted for Rates	\$ 262,000
Total Value of Rateable Properties	\$9,868,500

5.2 RATE LEVY FOR YEAR 2008

<u>RATE</u>	<u>LEVY</u>	<u>UCV</u>	<u>RATE REVENUE</u>
General	\$0.0089c + VAT	\$4,302,300	\$43,077
Special Loan Rate	\$0.004 c + VAT	\$5,096,600	\$22,935
Agricultural	\$0.006c + VAT	\$ 207,600	\$ 1,401
TOTAL		\$9,606,500	\$67,413

5.3 RATE ASSESSMENTS/RATEPAYERS

Total No. of Ratepayers - 247

5.4 RECURRENT REVENUE AND EXPENDITURE

The total recurrent revenue and expenditure of the Council for fiscal year ending December 2008 were as follows:

	<u>RECURRENT REVENUE</u>	<u>RECURRENT EXPENDITURE</u>	<u>SURPLUS (DEFICIT)</u>
General Funds	\$217,850	\$316,357	(\$98,507)
Special Streetlight	\$ 19,866	\$ 26,051	\$ (6,185)
Parking Meter	\$ 24,437	\$19,729	\$4,708
TOTAL	\$262,153	\$362,137	(\$99,984)

Balance as at 1 January - \$57,237.

5.5 RATES REPORT

The following is a summary of Rates collection for the year:

RATES COLLECTED STATUS	AMOUNT
Rates collected as at 31/12/08	\$55,374
% current Collected as at 31/12/08	83.52%
% Arrears Collected as at 31/12/08	34.59%

6. FIRE SERVICES

The Fire Service was provided by the National Fire Authority's, Tavua Station

7.0 PARKS AND RECREATIONAL FACILITIES

7.1 Garvey Park – Stadium

Council continues to provide the needs of the sporting organisation from both rural and urban areas. Revenue is derived from ground fees from:

- ❖ Provisional Rugby Games
- ❖ League Games
- ❖ Hiring of Parks

7.2 Children's Park

Two Children's park facilities

- Nabuna Street - this park provides playing equipment for the children and is safe and secure. Thatching of bure in the park undertaken
- Vutu Place – Open space – no playing equipment but used by children to play soccer etc.

7.3 Change room at Garvey Park

The change room at Garvey Park burnt down due to lightening strike. One change room including shower, toilet and FEA power board were destroyed together with the roof of the unit being damaged from the fire.

The Council repaired the change room from the insurance payout.

7.4 Beautification Works

\$10,000 was budgeted for ex-serviceman's monument, notice boards and taps in town for general public.

7.5 Street Light

Regular surveys' done and street light repaired as when required.

8.0 PUBLIC HEALTH

The Council continues to promote the Health Welfare for convenience of the inhabitants of the Municipality within the limits of its resources as required under Public Health and Local Government Act

8.1 Environmental Sanitation

Council made regular inspections of individual premises to identify the existence of Public Health Nuisances and bring about their abatement thereafter.

8.1.1 Licences/Registration of Premises: Under the Public Health Act

Public Health Licence was issued for under mentioned premises for year 2008. Some were for renewal of existing premises and some for new operations.

Hotels	1
Restaurants	3
Restaurants and Refreshment Bars	7
Refreshment Bars and Takeaways	3
Restaurants with Liquor	3
Bake Houses	3
Butcher Shops	4
Hair Dressers/Barbar Shops	7
TOTAL	31

8.1.2 Public Health

Listed below are details of summary of inspections carried out within the district to ascertain the sanitary conditions of below mentioned premises:

	<u>INSPECTIONS</u>	<u>REINSPECTIONS</u>	<u>TOTAL</u>
House to House Inspection Of District	70	70	140
Investigation of Complaints, Nuisances etc	68	68	138
New Building sites before approval	8	8	16
New Building Works in Progress	8	8	16
Factories and Workshops			
Schools	2	2	4
Hairdressers, Chiropodists etc	4	4	8
Food shops, Food stores, Markets	8	8	16
Eating Houses and Ice-cream Premises	8	8	16
Bakehouses	2	2	4
Butcher Shops			
Church			
Sanitary			
Hotels	5	5	10
Business Houses			
Vacant Lots	84	84	168
<u>TOTAL</u>	267	267	534

8.1.3 Summary of Sanitary Improvements

<u>ITEMS</u>	<u>ORDERED</u>	<u>COMPLETED</u>
Repairing of Buildings		
Improvements to Lighting and Ventilation of Buildings		
Removal of Unauthorised Erections		
Provision of Garbage Tins		
Filling of Unsanitary Privies	2	2
Repairing or cleansing of bathroom or washing Place		
New Kitchens		
Repairing or cleansing of Kitchens		
Provision of drains		
Repairing or Cleansing of Drains	20	20
Removal of accumulations of refuse etc	22	22
Clearing of overgrowth of grass		
Abatement of nuisances from animals or Poultry		
Abatement of mosquito breeding		
Cleansing of food premises	13	13
Structural Improvements to Food Premises	7	7
Cleansing of Food Vehicles		
Cleansing or improvement of hairdressers premises		
Improvement of Schools		
Bailing of Septic Tank		
Abatement of Noise Nuisance		
Impounding of Stray Cattle		
Provision of Garbage Tins		
Closing Order		
Public Health Nuisance	35	35
TOTAL	99	99

8.1.4 Written Notices Served For Existence of Sanitary Conditions of Premises Mentioned in Table

Intimation Notice Served	-	80
Statutory Notices Served	-	30

8.1.5 Litter Prevention

Provisions made for Litter bins at every strategic location to facilitate the Litter Promulgation 2008.

8.1.6 Garbage/Refuse Collection and Disposal

Normal domestic garbage was collected by the Contractor three days a week. Commercial and Industrial waste collection and disposal continued to be the responsibility of the people involved.

A total of 156 loads of refuse were collected and disposed at Ba Town Council dump. Vatukoula Gold Mining Co Ltd issued Council notice to cease using the dump site in Vatukoula.

8.1.7 Regular Monthly

Clean up campaign was undertaken and such service was provided on last Tuesday's of each month. Total loads of refuse collected – 90.

8.1.8 Public Convenience

The public toilet has been maintained regularly. The Public convenience is subject to vandalism. Council continues to repair and maintain it up to standard. Regularly cleaned using disinfectants.

8.1.9 Health Inspector

Ba Town Council assisted Tavua with health services.

8.2.0 Mosquito Control

Potential breeding grounds were inspected and abated. Further mosquito spraying was undertaken as and when required.

9.0 TOWN PLANNING AND BUILDING

The Town Planning and Building Section were under the control of the Council's Building Surveyor who is also the Town Clerk/Chief Executive Officer.

9.1 Building Statistics

9.1.1 Building Applications Received for Consideration

<u>TYPE OF DEVELOPMENT</u>	<u>NUMBER</u>	<u>VALUE</u>
Commercial Buildings/Extension	1	\$20,000
Residential	1	\$45,000
Miscellaneous Works	3	\$9,000
TOTAL	5	\$74,000

9.1.2 Building Applications Approved

<u>TYPE OF DEVELOPMENT</u>	<u>NUMBER</u>	<u>VALUE</u>
Commercial Extension	1	\$20,000
Residential	1	\$45,000
Miscellaneous Works	3	\$9,000
TOTAL	5	\$74,000

9.1.3 Completion Certificate Issued - Nil

<u>TYPE OF DEVELOPMENT</u>	<u>NUMBER</u>	<u>VALUE</u>
New Dwelling	1	\$45,000
Commercial	1	\$20,000
<u>TOTAL</u>	<u>2</u>	<u>\$65,000</u>

9.1.4 Building Permit Fees

The total revenue for issuance of building permit was \$1,229.

10.0 MARKET

The Market was under the management of a Market Master.

10.1 Revenue

Breakdown of revenue received from Market is as follows.

SOURCE	2008	2007
Market Stall Fees	\$92,466	\$92,322
Fish Market Fees	\$6,655	\$ 3,565
Lockup Shop Rental	\$8,411	\$7,633
TOTAL	\$107,532	\$103,520

10.2 Market Washing

Regular Market washing was carried out during the year by our workforce with a view to maintain the Market in clean condition.

10.3 Market Repair

Market repairs carried out. Tenders called and the tenders received were quite high in comparison to the scope of work involved. Therefore Council took the decision to purchase the materials needed for repair and engaged a carpenter which would be cheaper.

10.4 Legal Action

Market vendor Ramend Kumar took legal action against Council with regards to dispute regarding the allocation of stalls. Chandra Singh & Associates acted as solicitors for the Council. The case was ruled in favour of the Council.

11.0 BUSINESS LICENSING

The Council is the Licensing Authority under Business Licensing Act, Cap 204 and businesses were issued with Licenses to operate. Total Business Licence fee collected for year 2008 is **\$37,757**

12.00 WORKS ON CONTRACT

12.01 Removal of Household Garbage

Contractor	:	Mr. Sharda Nand Sharma
Address	:	Rabulu, Tavua
Annual Contract Price	:	\$16,800.00

12.02 Grass Cutting and Drain Cleaning

Tender was advertised for grass cutting and drain cleaning contract. Two tenders were received and tender was awarded to Goldtown Contractors.

Contractor	:	Goldtown Cleaning Services
Address	:	Tavua Town
Contract Price	:	\$1,460.00 per round

12.03 Road Reconstruction Works – Nabuna Street and Vatia Street

Challenge Fund received from Ministry of Local Govt for road reconstruction works. Tenders were called and tender was awarded to Deo Narayan General Cargo Carrier for upgrading of Nabuna and Nasivi Street. The engineers from Lautoka City Council provided technical expertise.

13.0 PARKING METERS

As part of traffic management and control Parking Meters were maintained in working order.

Total meters in operation	-	70.
Total revenue collected during the year	-	\$24,437
Total Expenditure for the year	-	\$19,729

14. CONCLUSION

The Council was able to fulfill its duties and obligations as required of it under Sec 88 of Local Government Act. Further service delivery was maintained to a reputable level in particular emphasis was made on efficiency and cost effective.

Further I wish to endorse my appreciation and gratitude for support and cooperation rendered by Councillors, Ministry of Local Government and other government and non Government Departments, Sister Councils and at large the Ratepayers and Citizens of Tavua.

Lastly the Council wishes to acknowledge the dedicated services rendered by its CEO, Staff and Workforce.

Date.

.....
For M/S JASUMAN KHAN
CHIEF EXECUTIVE OFFICER



8th Floor, Ratu Sukuna House,
MacArthur Street,
P. O. Box 2214,
Government Buildings,
Suva, Fiji Islands.



Winner: Achievement in Business Excellence
Fiji Diamond Excellence Awards 2009

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ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

File: 987/1

3 May 2010

The Administrator
Tavua Town Council
P O Box 532
TAVUA

Dear Sir

**AUDIT OF TAVUA TOWN COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2008**

Two copies of the audited financial statements of the Tavua Town Council for the year ended 31 December 2008 together with an audit report on them are enclosed.

A copy of the audit report is being sent to the Minister for Local Government, Urban Development, Housing & Environment in accordance with section 53 of the Local Government Act.

Particulars of errors and omissions arising from the audit have been forwarded to the Chief Executive Officer for necessary action.

Yours sincerely

Tevita Bolanavanua
ACTING AUDITOR GENERAL

cc: Minister for Local Government, Urban Development, Housing and Environment
Mrs. Jasuman Khna, Chief Executive Officer for Levuka Town Council

Encl.



ACCOUNTABILITY IN THE PUBLIC SECTOR
THROUGH QUALITY AUDIT SERVICES

TAVUA TOWN COUNCIL

2008 AUDITED ACCOUNTS



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

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8th Floor, Ratu Sukuna House
MacArthur Street
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Government Buildings,
Suva, Fiji Islands



Winner: Achievement in Business Excellence
Top Business Excellence Awards 2009

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ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

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

INDEPENDENT AUDIT REPORT

Scope

I have audited the financial statements of Tavua 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 Tavua 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 was 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. 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 the 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 report has been formed on the above basis.

Qualifications

- 1) The Statement of Revenue and Expenditure of the Council at 31 December 2008 has been prepared using the cash basis of accounting and does not take into account revenues earned but not received and expenditures not paid at balance dates. Similarly, the Statement of Financial Position does not incorporate debtors, non-current assets, prepayments, creditors and accruals and is therefore a limited statement of financial position. This basis of accounting is not in accordance with section 57(1) of the Local Government Act.
- 2) Separate accounting records and bank accounts were not maintained by the Council for the Parking Meter Fund Account. All monies collected and payments relating to the Parking Meter Fund Account were made through the General Fund bank account, contrary to sections 47(2) and 59 (3) of the Local Government Act.

Audit Opinion

In my opinion, because of the effects of the matters discussed in the qualification paragraph, the financial statements do not present fairly the financial position of the Tavua Town Council as at 31 December 2008 and the result of its operations and cash flows for the year then ended.

T Bob

Tevita Bolanavanua
ACTING AUDITOR GENERAL



Suva, Fiji.

Date: 3 May 2010

TAVUA TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF FINANCIAL POSITION

	Notes	2008	2007
		\$	\$
Funds employed were represented by:			
Current Assets			
Cash on Hand and at bank	5	32,297	137,093
Refundable Deposits		5,016	5,016
TOTAL NET ASSETS		<u>37,313</u>	<u>142,109</u>

Nature and sources of funds employed:

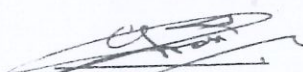
Current Liabilities

Vat Payable	6	2,414	2,518
Accumulated Funds	7	34,899	139,591
TOTAL FUNDS EMPLOYED		<u>37,313</u>	<u>142,109</u>

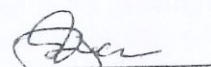
The statement of Financial Position is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 11 to 15.

COUNCIL'S STATEMENT

In our opinion, the financial statements have been properly drawn up to show a true and fair view of Tavua Town Council's operations for the year ended 31 December 2008 and the state of affairs as at that date.


Administrator

Date 29/4/10


Town Clerk/CEO

Date 29/4/10

TAVUA TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURE

	Notes	2008	2007
		\$	\$
The revenue for the year was derived from:			
Fees and Charges	2	166,462	157,673
General Rates	8	35,508	35,026
Other Revenue	3	15,880	72,079
Total Revenue		217,850	264,778
The expenditure for the year was incurred on:			
Administration		107,901	88,172
Bank Charges		716	704
Health Services		66,102	61,579
Library		9,603	-
Market		22,671	16,495
Parks and Gardens		29,916	28,734
Capital			
Challenge Fund-Road Upgrading		9,247	-
Special Project Funds-GP Change Room		70,201	-
Total Expenditure		316,357	195,684
Net Deficit for the year was		(98,507)	69,094
Balance as at 1 January was		57,237	(11,857)
Leaving a Deficit Balance at 31 December 2008 of	7	(41,270)	57,237

TAVUA TOWN COUNCIL
SPECIAL FUND ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURE

	Notes	2008	2007
		\$	\$
The revenue for the year was derived from:			
Special Loan Rate	8	19,866	17,461
Total Revenue		<u>19,866</u>	<u>17,461</u>
The expenditure for the year was incurred on:			
Installation & Replacement Street Lights		4,788	70
Maintenance of Street Lights		11,408	5,493
Street Light Charges		9,855	9,819
Total Expenditure		<u>26,051</u>	<u>15,382</u>
Deficit / Surplus For The Year Was		(6,185)	2,079
Surplus Balance as at 1 January was		82,354	80,275
Leaving a Surplus Balance at 31 December	7	<u>76,169</u>	<u>82,354</u>

TAVUA TOWN COUNCIL
PARKING METER FUND ACCOUNT
STATEMENT OF FINANCIAL POSITION

		2008	2007
		\$	\$
Funds employed were represented:			
Current Assets			
Cash at Bank	5	8,773	2,317
Non-Current Assets			
Property, Plant and Equipment	9	9,183	14,054
TOTAL NET ASSETS		<u><u>17,956</u></u>	<u><u>16,371</u></u>

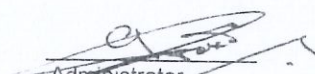
Nature and source if funds employed:

Loan funds less repayment	13	26,413	29,536
Accumulated funds		(8,457)	(13,165)
TOTAL FUNDS EMPLOYED		<u><u>17,956</u></u>	<u><u>16,371</u></u>

The Statement of Financial Position is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 11 to 15.

COUNCIL'S STATEMENT

In our opinion, the financial statements have been properly drawn up to show a true and fair view of Tavua Town Council's operations for the year ended 31 December 2008 and the state of affairs as at that date.


Administrator

Date 29/4/10


Town Clerk/CEO

Date 29/4/10

TAVUA TOWN COUNCIL
PARKING METER FUND ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURE

	2008	2007
	\$	\$
The revenue was derived from:		
Fines	15,273	7,300
Other Damages	-	267
Prepaid	2,614	3,307
Toll Fees	6,550	7,135
Total Revenue	<u>24,437</u>	<u>18,009</u>
The expenditure for the year was incurred on:		
FNPF	1,447	1,402
Legal Expenses	1,822	890
Parking Meter Expenses	-	1,896
Repair & Maintenance/Certification	768	1,787
Repayment	7,260	7,260
Salary	8,115	7,877
Stationery	22	20
Uniform & Boots	295	156
Total Expenditure	<u>19,729</u>	<u>21,288</u>
Net Surplus/(Deficit) for the year was	4,708	(3,279)
Surplus Balance as at 1 January was	<u>(13,165)</u>	<u>(9,886)</u>
NET FUNDS EMPLOYED	<u>(8,457)</u>	<u>(13,165)</u>

TAVUA TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF CASH FLOWS

GENERAL FUND	NOTES	2008	2007
		\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Cash was provided from:			
Rates and other revenue		236,699	281,825
Interest		1,018	414
Net VAT (paid)/received		(104)	323
		<u>237,613</u>	<u>282,562</u>
Cash was applied to:			
Payments to suppliers & employees		(342,409)	(211,066)
Net Cash flow from Operating Activities	14(a)	<u>(104,796)</u>	<u>71,496</u>
Net increase/(decrease) in cash held		(104,796)	71,496
Cash at the beginning of the year		137,093	65,597
Cash at the end of the year	14(a)	<u><u>32,297</u></u>	<u><u>137,093</u></u>

TAVUA TOWN COUNCIL
PARKING METER ACCOUNT
STATEMENT OF CASH FLOWS

PARKING METER	NOTES	2008	2007
		\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Cash was provided from:			
Meter Tolls and other revenue		<u>24,437</u>	<u>18,009</u>
Cash was applied to:			
Payments to suppliers & employees		(10,721)	(14,028)
Net Cash flow from Operating Activities	14(b)	<u>13,716</u>	<u>3,981</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Cash was applied to:			
Loan Repayment		(7,260)	(7,260)
Net cash flows from Financing Activities		<u>(7,260)</u>	<u>(7,260)</u>
Net increase/(decrease) in cash held		6,456	(3,279)
Cash at the beginning of the year		<u>2,317</u>	<u>5,596</u>
Cash at the end of the year	(14b)	<u><u>8,773</u></u>	<u><u>2,317</u></u>

TAVUA TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted by the Council are stated to assist in a general understanding of these financial statements. The accounting policies adopted are consistent with those of the previous year except as stated otherwise.

a) Basis of preparation of the financial statements:

The financial statements have been prepared on cash basis of accounting.

b) Property, Plant and Equipment:

The Council has adopted the policy of charging to income the full cost of assets at the time of acquisition except projects financed from loan funds which are capitalised as expenditure is incurred and are written down in value by the actual amount of principal repaid annually over the period of the loan.

2. REVENUE - FEES AND CHARGES

	2008 \$	2007 \$
Building Fees	120	597
Business Licence	34,947	34,483
Bus Stand Charges	1,984	1,032
Canteen Rental	106	159
Childrens Parks and Ground Fees	12,778	13,931
Drua Booth Rental	600	-
E-Pay Booth Rental	1,600	333
Market Fees	107,532	103,520
Taxi Stand And Carrier Stand Charges	6,795	3,618
	<u>166,462</u>	<u>157,673</u>

3. OTHER REVENUE

Grant -Challenge Fund	-	40,000
Grant - Library	6,180	8,500
Legal Fees	10	4,837
Insurance proceeds	4,500	-
Interest on Overdue Rates	1,018	414
Library Income	90	-
Miscellaneous	1,780	7,941
Non-refundable deposits	396	-
Refundable Deposits	1,906	144
Special community project	-	10,243
	<u>15,880</u>	<u>72,079</u>

TAVUA TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2008 \$	2007 \$
4. ARREARS OF REVENUE		
As the accounts are kept on a cash basis the arrears of the rates and the interest, garbage fees and the other revenue at the end of the year not reflected in the financial statements were:		
Other Charges	123,085	108,215
Rates and Interest	<u>26,809</u>	<u>22,478</u>
	<u>149,894</u>	<u>130,693</u>
5. CASH ON HAND & BANK		
Cash on Hand	50	50
Challenge Fund Account	5,330	79,961
Special Community Account	25,403	30,686
General Fund	<u>1,514</u>	<u>26,396</u>
	<u>32,297</u>	<u>137,093</u>
Parking Meter Fund	8,773	2,317
Total of Parking Meter and General Fund	10,287	28,713
6. CURRENT LIABILITIES		
VAT Payable	<u>2,414</u>	<u>2,518</u>
7. ACCUMULATED FUNDS		
General Fund	(41,270)	57,237
Special Fund	<u>76,169</u>	<u>82,354</u>
	<u>34,899</u>	<u>139,591</u>

8. RATES

The Council with effect from 1 January 2003 has fixed general and special rates at 0.0089 cents and 0.004 cents in the dollar on Unimproved Capital value respectively.

TAVUA TOWN COUNCIL
NOTES TO AND FORMING PART OF THE ACCOUNTS

	2008 \$	2007 \$
9. PROPERTY, PLANT & EQUIPMENT (FINANCED FROM LOAN FUND)		
Balance at 1 January	14,054	17,941
Bank fee Capitalised	120	120
	<u>14,174</u>	<u>18,061</u>
Less: Written down value of assets		
Representing actual principal paid	4,991	4,007
Balance at 31 December of	<u>9,183</u>	<u>14,054</u>

10. DISCOUNT ON RATES

The Council by resolution did not grant any discount on rates. The reason being that the revaluation of all rateable properties had been carried out in year 2001. However, rates were levied on the old valuation. The Council had to pay a considerable amount for the revaluation exercise.

11. CAPITAL COMMITMENTS at balance date - Nil 2008, (Nil 2007)

12. CONTINGENT LIABILITIES at Balance date - Nil 2008, (Nil 2007)

TAVUA TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

13. LOAN FUNDS - PARKING METER FUND

Loans raised by the Council bear interest charges of 10.45% per annum and is repayable over the period of 10 years. Loan is raised under the provision of the Local Government Act and are secured on the assets of the Council, undertaking and Uncalled Capital.

Details of Loan Outstanding is as follows:

	2008 \$	2007 \$
Balance at 1 January of	29,536	33,423
Add: Bank fee capitalised	120	120
Interest capitalised	<u>4,017</u>	<u>3,253</u>
	33,673	36,796
Less: Repayment	<u>7,260</u>	<u>7,260</u>
Balance at 31 December	<u>26,413</u>	<u>29,536</u>

14. NOTES TO STATEMENT OF CASH FLOWS

General Fund

a) Reconciliation of the Net Surplus to the net cash flows from operations

Net Deficit from operations		
General Fund	(98,507)	69,094
Special Fund	<u>(6,185)</u>	<u>2,079</u>
	(104,692)	71,173
Changes in Assets and Liabilities		
Increase in VAT payable	(104)	323.00
Net Cash Flows from/(used in) Operating Activities	<u>(104,796)</u>	<u>71,496.00</u>

For the purpose of statement of cash flows, cash includes cash at bank and on hand net of outstanding bank overdraft. Cash at end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows

Cash on Hand and at Bank	32,297	137,093
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TAVUA TOWN COUNCIL
NOTES TO AND FORMING PART OF THE ACCOUNTS

	2008	2007
	\$	\$
Parking Meter Fund		
b) Reconciliation of Net Surplus to the net cash flows from operations		
Net Deficit from Operations		
Parking Meter Fund	4,708	(3,279)
(Increase) / Decrease in Property Plant & Equipment	4,871	3,887
Add Bank Fee capitalised	120	120
Interest capitalised	4,017	3,253
Net Cash Flows from/(used in) Operating Activities	<u>13,716</u>	<u>3,981</u>

For the purpose of statement of cash flows, cash includes cash at bank and on hand net of outstanding bank overdraft. Cash at end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows

Cash on Hand and at Bank	8,773	2,317
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