



TAVUA TOWN COUNCIL

Annual Report for the Year Ended 2010



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO.136 OF 2020

ANNUAL REPORT

**Section 19,
Local Govt Act, Cap. 125**

**For the Year Ended
31st December 2010**

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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 is a town in Fiji 91 kilometres from Nadi and 9 kilometres from the gold mining settlement of Vatukoula. It was formally incorporated as a Town in 1992 with the appointment of its first Mayor, Iliesa Vula from Tavualevu. The town covers a land area of 102 square kilometers.

2.2 POPULATION

Tavua Town has population of 1402 and squatter settlement population of 158. Tavua district population 23,077.

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 MEETINGS OF THE COUNCIL

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

(a)	Ordinary Council Meeting	- 9
(b)	Special Council Meeting	- 3
(c)	Finance, Market and General Purpose Committee Meeting	- 10
(d)	Building, Health and Works Committee Meeting	- 10
(e)	Parks, Gardens and Beautification	- 10
(f)	Traffic Management and Market	- 10

- 2.6** In the absence of an elected Council, the Minister of Local government with the Amended Local Government Act 125, section 9A, (1) & (2) appointed Mr. Chandresh Arun Prasad as the Special Administrator

2.7 PRINCIPAL OFFICERS OF THE COUNCIL

The Principal Officers of the Council were:-

Chief Executive Officer	-	Ms. Jasuman Khan
Accounts Officer	-	Miss Vilimaina Tuidraki
Secretary	-	Mrs. Praveen Lata Prakash
Market Master	-	Mr. Robert Samuel Reuben
Town Ranger	-	Bimlesh Chand (resigned w.e.f 23/9/10)
Parking Meter Attendant	-	Parmesh Siwan (resigned)
Parking Meter Attendant	-	Dan Elliot Kumar (recruited after at Parmesh Swan's resignation)

2.8 UNESTABLISHED SECTION

Works Section	-	5
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3.0 VISION

To develop Tavua to be a clean, beautiful, safe, peaceful and prosperous town for our multiracial society.

3.1 MISSION

With consultation, dialogue, strategic planning and innovative initiatives we shall serve the municipal needs through progressive, fair and transparent governance such that it promotes health, welfare and convenience of the inhabitants.

4.0 HIGHLIGHTS OF YEAR 2010

4.1 DTCP Workshop

Workshop organized by Director Town and Country Planning regarding consideration of civic development, conditional development and minor relaxation case for municipal councils on 28th and 29th October 2010 and attended by CEO.

4.2 New Library

This was partnership project with the Council and the Common Wealth Local Govt Forum. The library previously was in the rented premises. The library is now accommodated in an extension to the office. The total cost of the extension was \$20,000 of which CLGF projects office in Suva funded \$11,500.

4.3 District Administration and other Govt Officers

Council has maintained a very cordial relationship with the District Administration and all other government HOD's in District. Regular HOD's meeting is held where CEO attends and updates on the work of the Council, developments etc. Council also participates in all stakeholder meetings organized by the District Office.

4.4 Crime Free District

The declaration of Crime Free District jointly organized by Police Department and Council was a successful event. It was a combined effort of Police, Council and general public especially the rural community and that Council as the major players in this Crime Free Project.

4.5 Exceptional Customer Care Service/Induction Training

Council staff attended the above course at Ba District Office which was organized by Public Service Commission

4.6 Women in Local Government Workshop

Commonwealth Local Govt Forum conducted workshop for municipal council's female staff and was attended by two staff from Tavua on 3rd and 4th December 2010.

4.7 Valuation of Council Assets

The valuation of assets undertaken in order to convert Council accounts to accrual accounting. Tenders were called and tender awarded to Pacific Valuations Ltd for \$3,000

4.8 Senior Citizens Day

DCOSS organized Senior Citizens Day in Tavua for all the senior citizens. The event was hosted by Council. Senior citizens were recognized and certificates of appreciation awarded to them.

4.9 First Aid Training

Council organized First Aid Training for all the staff and general workers. Training provided by President of Tavua Red Cross Society Tavua Branch Dr. Maung Maung Mon.

4.10 Fiji Day Celebrations

Council together with all government depts., business houses and NGO groups participated in Fiji Day celebrations march and other activities.

4.11 Crime Free Symposium

Chief Executive Officer Jasuman Khan and Special Administrator Arun Prasad attended Crime Free Symposium at Police Academy in Nasova, Suva.

4.12 NCD Week Celebrations

Council participated in NCD celebrations organized by Tavua Hospital.

4.13 Gender Forum

Common wealth Local Govt Forum organized gender Forum for women in local govt and was attended by CEO Jasuman Khan

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 2010

<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 2010 were as follows:

	<u>RECURRENT REVENUE</u>	<u>RECURRENT EXPENDITURE</u>	<u>SURPLUS (DEFICIT)</u>
General Funds	\$242,456	\$651,436	(\$408,980)
Special Streetlight	\$ 18,321	\$19,600	(\$1,279)
Parking Meter	\$15,348	\$15,481	(133)
TOTAL	\$276,125	\$686,517	\$410,392

5.5 RATES REPORT

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

RATES COLLECTED STATUS	AMOUNT
Rates collected as at 31/12/10	\$53,689
% current Collected as at 31/12/10	87%
% Arrears Collected as at 31/12/10	63%

6.0 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

Children's Park at Nabuna Street sponsored by Supreme Fuel Ltd. All playing facilities repaired and painted and kept up to date.

7.3 Street Light

Regular surveys' done and street light repaired as and when required. Ba Town Council acquired electrical Contractors licence and it was decided to engage the workers from Ba to carry out repair and maintenance of streetlights.

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 2010. Some were for renewal of existing premises and some for new operations.

Hotels	1
Restaurants	1
Restaurants and Refreshment Bars	2
Refreshment Bars and Takeaways	12
Restaurants with Liquor	
Bake Houses	1
Butcher Shops	2
Hair Dressers/Barbar Shops	2
TOTAL	21

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	All within the town boundary	All within the town boundary	All within the town boundary
Investigation of Complaints, Nuisances etc	30	30	60
New Building sites before approval			
New Building Works in Progress			
Factories and Workshops			
Schools			
Hairdressers, Chiropodists etc			
Food shops, Food stores, Markets	11	11	22
Eating Houses and Ice-cream Premises			
Bakehouses			
Butcher Shops			
Church			
Sanitary			
Hotels			
Business Houses	2	2	4
Vacant Lots	190	190	380
<u>TOTAL</u>	233	233	466

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		
Repairing or cleansing of bathroom or washing Place		
New Kitchens		
Repairing or cleansing of Kitchens		
Provision of drains		
Repairing or Cleansing of Drains	65	65
Removal of accumulations of refuse etc	31	31
Clearing of overgrowth of grass	5	5
Abatement of nuisances from animals or Poultry	1	1
Abatement of mosquito breeding		
Cleansing of food premises		
Structural Improvements to Food Premises		
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	9	9
TOTAL	111	111

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

Intimation Notice Served	-	23
Statutory Notices Served	-	25

8.1.5 Litter Prevention

Council Officers engaged in issuing of litter notices and also tasked to guide and educate the general public on littering, illegal sales on streets. People found littering was issued with litter notices which served as a warning and created awareness to the fact that littering is illegal.

Circular was circulated regarding household refuse to be put in proper rubbish bins for collection, failure to which litter notices were issued in view of the New Litter Promulgation 2010.

8.1.6 Garbage/Refuse Collection and Disposal

Regular three day per week household garbage removal and disposal is being carried out. Council ensures effective and efficient removal and disposal of household garbage to avoid disease outbreak. A total of 156 loads of refuse were collected and disposed at Ba Town Council dump

8.1.7 Overgrowth

Inspections of properties were carried out and notices issued for overgrowth and other nuisances.

8.1.8 Regular Monthly Cleanups

Clean up campaign was undertaken and such service was provided on last Tuesday's of each month. Total loads of refuse collected - 89

8.1.9 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 Inspections

Due to lack of technical staff in Tavua, the services of Health Inspector from Ba Town Council was engaged to conduct health inspection of all food premises within the municipality to ensure health standards are practiced

8.2.0 Mosquito Control

Regular mosquito sprayings carried out mostly after heavy rain and after advices of air borne disease outbreak. Number of sprayings carried out for the year – 6

9.0 TOWN PLANNING AND BUILDING

Council engaged Ba Town Council Building Inspector to look after Town Planning and Building Section.

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	3	\$1216,000
Residential	2	\$16,000
Miscellaneous Works	5	\$26,800
TOTAL	8	\$258,800

9.1.2 Building Applications Approved

<u>TYPE OF DEVELOPMENT</u>	<u>NUMBER</u>	<u>VALUE</u>
Commercial Extension	2	\$201,000
Residential	2	\$16,000
Miscellaneous Works		
TOTAL	4	\$217,000

9.1.3 Completion Certificate Issued - Nil

<u>TYPE OF DEVELOPMENT</u>	<u>NUMBER</u>	<u>VALUE</u>
New Dwelling	-	-
Commercial	2	\$201,000
TOTAL		

9.1.4 Building Permit Fees

The total revenue for issuance of building permit was \$850.

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	2010	2009
Market Stall Fees	\$88,244	\$86,719
Fish Market Fees	\$3,756	\$11,837
Lockup Shop Rental	\$10,878	\$12,104
TOTAL	\$102,878	\$110,660

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 Meeting with Market Vendors

Meeting conducted with Market Vendors with a view to resolve issues raised by the vendors. Vendors concern was that market closes at 5.00pm on Saturday and they sell their produce on the footpath after 5.00pm. To resolve this issue, a section was allocated in the market to be utilized from 5.00pm till 7.00pm during daylight saving to allow vendors intending to sell after 5.00.

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 2010 \$34,717

12.00 WORKS ON CONTRACT

None of the service provided for the Council was contracted. Both grass cutting and garbage collection was done in house.

13.0 PARKING METERS AND OTHER TRAFFIC RELATED ISSUES

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

Total meters in operation	-	59
Total revenue collected during the year	-	\$15,348
Total Expenditure for the year	-	\$15,481

13.1 Carrier Operators

Joint meeting conducted with LTA, Police and Carrier Operators. Carrier operators were advised to legalize their operation or face deregistration of their vehicles by LTA as majority were defaulting the payment of base fees to the Council.

13.2 LTA Authorized Officers

Council officers Bimlesh Chand, Town Ranger, Parmesh Siwan Parking Meter Attendant and Robert Rueben attended the workshop organized by LTA in Valelevu. After the workshop the officers were issued with ID cards by LTA authorizing them to carry out bookings for the Council.

13.3 Meeting with LTA and Police Department

Joint meeting conducted with all three enforcement authorities present. The reason for this meeting was to resolve long outstanding issues amongst all the stakeholders of the traffic industry. These included taxis, bus, carrier and mini bus.

The meeting concluded with all stakeholders agreeing to work hand in hand with joint operations to bring to an end these issues.

13.4 Meeting with LTA, Police and Other Traffic Stakeholders

All members of transport industry and representatives of the three local authorities attended the meeting with a view to resolve the long outstanding issues amongst the stakeholders of the traffic industry. The meeting was attended by Mini bus operators Bus operators, Tavua Taxi Association including Council, LTA and Police

14.0 CAPITAL PROJECTS

14.1 Market Upgrading

Major renovation works including painting has been carried out to the Tavua Municipal Market costing around \$14,000. This has given the market a major facelift with clean and bright appearance.

14.2 Upgrading of Road/Infrastructure Upgrade

Upgrading of two roads Market Circular Road and Nasivi Street roads and footpaths. Total cost of completion \$87,000. This project was funded by CCAR and by Council.

14.3 Borewell at Garvey Park

New Borewell installed with a view of watering Garvey Park and the gardens during dry season.

15.0 CONCLUSION

The Council was able to fulfill its duties and obligations as required of it under Sec 88 of Local Government Act.

The Council provided the best level of services it could afford within its limited resources and workforce. Council has been able to maintain able staff and unestablished workforce who are willing to work around the clock to ensure any works that need attention are carried out without delay.

Further I wish to endorse my appreciation and gratitude for support and cooperation of our Special Administrator, 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.

Data.

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



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

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Excellence in Public Sector Auditing

File: 987

20 December 2011

Arun C Prasad
Special Administrator
Tavua Town Council
P O Box 532
Tavua

Dear Mr. Prasad

**AUDIT OF THE ACCOUNTS OF THE TAVUA TOWN COUNCIL FOR THE YEAR ENDED 31 DECEMBER
2010**

Two copies of the audited financial statements of the Tavua Town Council for the year ended 31 December 2010 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 and 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
AUDITOR GENERAL

cc: Minister for Local Government, Urban Development, Housing & Environment
✓ Mr. Tulsi Ram, Chief Executive Officer for Tavua Town Council

Encl.



8th Floor, Ratu Sukuna House,
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Excellence in Public Sector Auditing

**TAVUA TOWN COUNCIL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010
INDEPENDENT AUDIT REPORT**

Scope

I have audited the financial statements of Tavua Town Council for the year ended 31 December 2010 in accordance with the provisions of the Local Government Act and section 13 of the Audit Act. The financial statements consist of the Statement of Financial Position, Statement of Income and Expenditure, Statement of Cash Flows and accompanying notes. The Tavua Town Council is responsible for the preparation and presentation of the financial statements and the information contained therein. My responsibility is to express an opinion on these financial statements based on my audit.

My audit has been conducted in accordance with Fiji Standards on Auditing to provide reasonable assurance as to whether the financial statements are free of material misstatements. The 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 cash flows.

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

Unqualified Audit Opinion

In my opinion, the financial statements present fairly in accordance with the Fiji Accounting Standards and the statutory provisions, the financial position of the Council as at 31 December 2010 and the results of its operations and cash flows for the year then ended.

Emphasis of Matter

Without further qualification to opinions expressed above attention is drawn to the following matter:

A variance of \$19,837 existed between the Council's VAT records and the balance reflected in the Statement of VAT accounts provided by the Fiji Islands Revenue and Customs Authority.

Tevita Bolanavanua
AUDITOR GENERAL
Suva, Fiji



20 December, 2011



EXCELLENCE IN PUBLIC SECTOR AUDITING

AUDITED FINANCIAL STATEMENT

TAVUA TOWN COUNCIL

31 DECEMBER 2010



TAVUA TOWN COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010

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TAVUA TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2010


	Notes	2010 \$	2009 \$
CURRENT ASSETS			
Cash at bank and on hand	3	97,300	116,420
Receivables	4	69,397	70,933
Prepayments		933	-
Refundable deposits		4,354	4,354
Total current assets		<u>171,984</u>	<u>191,707</u>
NON CURRENT ASSETS			
Property, plant and equipment	5	4,021,861	4,398,628
Total non current assets		<u>4,021,861</u>	<u>4,398,628</u>
TOTAL ASSETS		<u>4,193,845</u>	<u>4,590,335</u>
CURRENT LIABILITIES			
Accounts payable & accruals		16,429	3,792
VAT payable		14,233	13,101
Total current liabilities		<u>30,662</u>	<u>16,893</u>
TOTAL LIABILITIES		<u>30,662</u>	<u>16,893</u>
NET ASSETS		<u>4,163,183</u>	<u>4,573,442</u>
MUNICIPAL FUNDS			
Accumulated losses/funds	8	(171,317)	238,942
Asset revaluation reserves	7	4,334,500	4,334,500
TOTAL MUNICIPAL FUNDS		<u>4,163,183</u>	<u>4,573,442</u>

The Statement of Financial Position to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 9 to 12.

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Tavua Town Council's operations for the year ended 31 December 2010 and of the state of affairs as at that date.



TULSI RAM
TOWN CLERK / CEO
DATE: 14/12/2011



ARUN C. PRASAD
SPECIAL ADMINISTRATOR
DATE: 14/12/2011

TAVUA TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2010

INCOME	Notes	2010 \$	2009 \$
Advertising		-	4,455
Building fees		850	513
Business, trading and other licenses		34,717	38,755
Bus station		9,666	28,935
General rates		35,368	49,530
Grant	2	-	39,448
Interest - overdue rates		1,009	8,671
Library		36	102
Market fees and charges		92,036	98,556
Miscellaneous		7,371	8,555
Parks and ground fees		13,920	13,658
Rent from property		18,316	19,845
Special community project		6,926	6,508
Taxi, bus and carrier stand fees		22,241	58,590
Total income		242,456	376,121
EXPENDITURE			
Administration		69,513	62,730
Bank charges		-	654
Council expenses		8,945	-
Depreciation		428,951	-
Building health & safety		73,925	63,392
Property insurance		1,453	-
Library		2,468	7,032
Market expenses		31,190	16,937
Park and beautification		23,210	24,588
Property maintenance		7,914	4,918
CAPITAL			
Capital Development		3,867	-
Total expenditure		651,436	180,251
Net deficit/surplus for the year		(408,980)	195,870
Accumulated funds at the beginning of the year		154,600	(41,270)
Accumulated losses at the end of the financial year		(254,380)	154,600

The Statement of Income & Expenditure to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 9 to 12.

TAVUA TOWN COUNCIL
STREETLIGHT RATE FUND
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2010

	Notes	2010 \$	2009 \$
INCOME			
Streetlight rate		18,321	24,671
		<u>18,321</u>	<u>24,671</u>
Total income			
EXPENDITURE			
Streetlight charges & maintenance		19,600	16,498
		<u>19,600</u>	<u>16,498</u>
		(1,279)	8,173
Deficit/surplus for the year			
Accumulated funds at the beginning of the year		84,342	76,169
		<u>83,063</u>	<u>84,342</u>
Accumulated fund at the end of the financial year			

TAVUA TOWN COUNCIL
PARKING METER ACCOUNT
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2010

	Notes	2010 \$	2009 \$
CURRENT ASSETS			
Cash at bank	3	5,491	7,550
Receivables		146	146
Total current assets		<u>5,637</u>	<u>7,696</u>
NON CURRENT ASSETS			
Property, plant and equipment	5	8,603	11,400
Total non current assets		<u>8,603</u>	<u>11,400</u>
TOTAL ASSETS		<u>14,240</u>	<u>19,096</u>
CURRENT LIABILITIES			
Accounts payable & accruals		105	504
VAT payable		1,523	1,020
Term loan	6	8,052	7,920
Total current liabilities		<u>9,680</u>	<u>9,444</u>
NON CURRENT LIABILITIES			
Term loan	6	11,001	15,960
Total non current liabilities		<u>11,001</u>	<u>15,960</u>
TOTAL LIABILITIES		<u>20,681</u>	<u>25,404</u>
NET DEFICIENCY IN ASSETS		<u>(6,441)</u>	<u>(6,308)</u>
MUNICIPAL FUNDS			
Accumulated losses		(8,658)	(8,525)
Asset Revaluation Reserves	7	2,217	2,217
TOTAL MUNICIPAL FUNDS		<u>(6,441)</u>	<u>(6,308)</u>

The Statement of Financial Position to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 9 to 12.

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Tavua Town Council's operations for the year ended 31 December 2010 and of the state of affairs as at that date.


TULSI RAM
TOWN CLERK / CEO
DATE: 14/12/2011


ARUN C. PRASAD
SPECIAL ADMINISTRATOR
DATE: 14/12/11

TAVUA TOWN COUNCIL
PARKING METER ACCOUNT
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2010

	Notes	2010 \$	2009 \$
INCOME			
Tolls		7,433	8,527
Infringement fines		4,218	3,205
Others		3,697	1,657
Total income		<u>15,348</u>	<u>13,389</u>
EXPENDITURE			
Bank fees and charges		295	238
FNPF		797	974
Insurance		1,444	1,313
Interest on loan		2,311	2,634
Miscellaneous		1,134	204
Printing & stationary		144	156
Repairs & maintenance/ certification		764	1,330
Salaries & wages		5,577	6,455
TPAF		62	35
Uniforms & boots		156	118
Depreciation		2,797	-
Total expenditure		<u>15,481</u>	<u>13,457</u>
Net deficit for the year		(133)	(68)
Accumulated losses at the beginning of the year		(8,525)	(8,457)
Accumulated losses at the end of the financial year		<u>(8,658)</u>	<u>(8,525)</u>

TAVUA TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 DECEMBER 2010

	Notes	2010 \$ Inflows/ (Outflows)	2009 \$ Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from customers		261,380	330,521
Payments to trade creditors, other creditors and employees		(228,316)	(182,270)
Interest received		-	-
Interest paid		-	-
Net cash provided by Operating Activities	12 (a) (i)	<u>33,064</u>	<u>148,251</u>
Cash flows from investing activities			
Acquisition of property, plant & equipment		(52,184)	(64,128)
Net cash used in Investing Activities		<u>(52,184)</u>	<u>(64,128)</u>
Net decrease in cash and cash equivalents		(19,120)	84,123
Cash and cash equivalent at the beginning of the year		116,420	32,297
Cash and cash equivalent at the end of the year	12 (a) (ii)	<u><u>97,300</u></u>	<u><u>116,420</u></u>

The Statement of Cashflow to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 9 to 12.

TAVUA TOWN COUNCIL
PARKING METER ACCOUNT
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 DECEMBER 2010

	Notes	2010 \$ Inflows/ (Outflows)	2009 \$ Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from customers		15,348	13,244
Payments to trade creditors, other creditors and employees		(12,580)	(11,933)
Interest received		-	-
Interest paid		-	-
Net cash provided by Operating Activities	13 (a) (i)	<u>2,768</u>	<u>1,311</u>
Cash flows from investing activities			
Acquisition of property, plant & equipment		-	-
Net cash used in Investing Activities		<u>-</u>	<u>-</u>
Cash flows from financing activities			
Repayment of borrowings		(4,827)	(2,534)
Net cash used by Financing Activities		<u>(4,827)</u>	<u>(2,534)</u>
Net decrease in cash and cash equivalents		(2,059)	(1,223)
Cash and cash equivalent at the beginning of the year		7,550	8,773
Cash and cash equivalent at the end of the year	13 (a) (ii)	<u><u>5,491</u></u>	<u><u>7,550</u></u>

The Statement of Cashflow To be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 9 to 12.

TAVUA TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2010

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 2010. Unless otherwise stated similar policies were followed in the previous year. All amounts are stated in Fijian currency.

(a) Basis of Accounting

The accrual basis of accounting is adopted for all financial transactions since 2009, prior to the year 2009, the cash basis of accounting was used by the Council.

(b) Property, Plant and Equipment

Property, Plant and Equipment are disclosed at a fair value. The revaluation was carried out by Professional Valuations Limited on 04 June 2010. Depreciation has been provided using straight line method so as to write off assets over their estimated useful lives.

The principal rates adopted are :-

Furniture & Fitting	10-20%p.a
Plant/Machinery/Equipment	10-50%p.a
Motor Vehicle	20%p.a
Building	1-5%p.a
Roads	10-20%p.a
Parking Meter	25%p.a

(c) Revenue Recognition

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 fees and charges.

(d) Trade & Other Receivables

Receivables are stated at expected realisable value as certified by the Council. A provision is raised for any doubtful debts based on a review by Council of all outstanding amounts at year end. Bad debts are written off during the year in which they are identified.

(e) Trade & Other Payables

Trade creditors and other amounts are carried at cost (inclusive of VAT where applicable) which is the fair value of the consideration to be paid in the future for goods and services received whether or not billed to the entity.

(f) Income Tax

The Council is exempt from income tax in accordance with the provisions of Section 17 of the Fiji Income Tax Act.

(g) Comparatives

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

NOTE 2. GRANT

	2010 \$	2009 \$
Challenge fund grant	-	27,298
Library extension grant	-	12,150
	<u>-</u>	<u>39,448</u>

NOTE 3. CASH AT BANK

Cash on hand	50	50
Challenge fund account	6,055	17,933
Special community account	38,695	31,843
General fund	52,500	66,594
	<u>97,300</u>	<u>116,420</u>
Parking meter	<u>5,491</u>	<u>7,550</u>

TAVUA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2010

NOTE 4.	RECEIVABLES	2010 \$	2009 \$
	General Fund		
	Rate debtors	24,397	25,933
	Sundry debtors	45,000	45,000
		<u>69,397</u>	<u>70,933</u>
NOTE 5.	Property, Plant & Equipment	\$	\$
(a)	Land	310,000	-
	Add: Revaluation	-	310,000
	Less: Accumulated depreciation	-	-
		<u>310,000</u>	<u>310,000</u>
	Building	1,026,308	-
	Add: Revaluation	-	1,005,200
	Add: Additions	-	21,108
	Less: Accumulated depreciation	33,379	-
		<u>992,929</u>	<u>1,026,308</u>
	Motor Vehicle	24,000	-
	Add: Revaluation	-	24,000
	Less: Accumulated depreciation	4,800	-
		<u>19,200</u>	<u>24,000</u>
	Office Furniture - at cost	12,000	-
	Add: Revaluation	-	12,000
	Less: Accumulated depreciation	1,861	-
		<u>10,139</u>	<u>12,000</u>
	Plant, Machinery & Equipment	31,768	-
	Add: Revaluation	-	24,700
	Add: Additions	3,295	7,068
	Less: Accumulated depreciation	8,207	-
		<u>26,856</u>	<u>31,768</u>
	Street lights	38,600	-
	Add: Revaluation	-	38,600
	Less: Accumulated depreciation	3,860	-
		<u>34,740</u>	<u>38,600</u>
	Roads and Drains	2,955,952	-
	Add: Revaluation	-	2,920,000
	Add: Additions	48,889	35,952
	Less: Accumulated depreciation	376,844	-
		<u>2,627,997</u>	<u>2,955,952</u>
	Written Down Value of Property, Plant & Equipment	<u>4,021,861</u>	<u>4,398,628</u>
	Parking Meters	11,400	9,183
	Add: Revaluation	-	2,217
	Less: Accumulated depreciation	2,797	-
		<u>8,603</u>	<u>11,400</u>

TAVUA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2010

NOTE 6.	TERM LOANS	2010 \$	2009 \$
	<u>General Fund</u>		
	Balance as at 1 January	23,880	26,413
	Loan raised	-	-
		<u>23,880</u>	<u>26,413</u>
	Bank fees	120	120
	Interest & charges	3,755	3,947
		<u>27,755</u>	<u>30,480</u>
	Repayment	8,041	6,600
	Less: Loan adjustment	661	-
		<u>19,053</u>	<u>23,880</u>
	 Represented in the balance sheet as:		
	Current	8,052	7,920
	Non-current	11,001	15,960
		<u>19,053</u>	<u>23,880</u>

The loan raised under the provision of the Local Government Act is covered by first registered mortgage over CL No. 370011 being Lot 4 DP 6199 stamped collateral to Debenture. Interest is charged at 10.45% per annum. Repayment is done monthly throughout the duration of the loan.

NOTE 7.	RESERVES		
	<u>Asset Revaluation Reserve - General Fund</u>		
	Opening balance	4,334,500	-
	Valuation during the year	-	4,334,500
	Asset revaluation reserve	<u>4,334,500</u>	<u>4,334,500</u>
	 <u>Asset Revaluation Reserve - Parking Meter</u>		
	Opening Balance	2,217	-
	Valuation during the year	-	2,217
	Asset revaluation reserve	<u>2,217</u>	<u>2,217</u>

NOTE 8.	ACCUMULATED LOSSES		
	General Fund Account (Page 3)	(254,380)	154,600
	Street Light Account (Page 4)	83,063	84,342
		<u>(171,317)</u>	<u>238,942</u>

NOTE 9. CAPITAL COMMITMENTS

Capital commitment as at 31 December 2010 was Nil.

NOTE 10. PRINCIPAL ACTIVITY

The Tavua Town Council was established under the Local Government Act to provide for the health, welfare and convenience of the inhabitants of the Tavua Town Municipality and to preserve the amenities or credit thereof.

NOTE 11. SUBSEQUENT EVENTS

Since the end of the financial year, the Council is not aware of any matter or circumstance not otherwise dealt with in the report or financial statements that has significantly or may significantly affect the operations of the Council, the results of those operations or state of affairs of the Council in subsequent years.

TAVUA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2010

NOTE 12. NOTES TO THE STATEMENT OF CASH FLOWS - GENERAL FUND

(a) (i)		2010	2009
		\$	\$
	Reconciliation of Net Cash provided by Operating Activities to Net Deficit		
	Net (deficit)/surplus for the year - General fund	(408,980)	195,870
	Net (deficit)/surplus for the year - Street Light fund	(1,279)	8,173
	Depreciation and amortisation	428,951	-
	Net cash provided by operating activities before changes in assets and liabilities	18,692	204,043
	Change in assets and liabilities:		
	Increase/(decrease) in receivable	2,668	(60,246)
	(Decrease)/Increase in deposits	(933)	662
	Increase in creditors and borrowings	12,637	3,792
	Net cash inflows from operating activities	33,064	148,251

(ii) **Cash and Cash Equivalents (Continued)**

Cash at bank and on hand	97,300	116,420
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NOTE 13. NOTES TO THE STATEMENT OF CASH FLOWS - PARKING METER

(a) (i)		2010	2009
		\$	\$
	Reconciliation of Net Cash provided by Operating Activities to Net Deficit		
	Net deficit for the year	(133)	(68)
	Depreciation and amortisation	2,797	
	Net cash provided by operating activities before changes in assets and liabilities	2,664	(68)
	Change in assets and liabilities:		
	Decrease in receivable	-	(146)
	Increase in VAT Payable	503	1,021
	(Decrease)/Increase in creditors and borrowings	(399)	504
	Net cash inflows from operating activities	2,768	1,311

(ii) **Cash and Cash Equivalents**

Cash at Bank	5,491	7,550
	<u>5,491</u>	<u>7,550</u>