



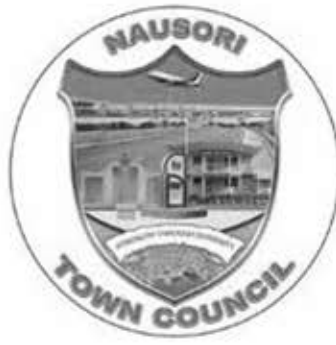
NAUSORI TOWN COUNCIL

2005

ANNUAL REPORT



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. 98 OF 2020



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2005

ANNUAL REPORT



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. 98 OF 2020



31st July, 2020

The Honourable Minister
For Local Government, Housing and Community Development
FFA House
Gladstone Road
SUVA

Dear Madam,

In accordance with the requirements of Section 19 of the Local Government Act, 1972, I have pleasure in presenting, on behalf of the Nausori Town Council, the Annual Report and Statement of Accounts for the year ended 31st December, 2005.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Baskaran Nair', is written above the printed name.

Baskaran Nair
Special Administrator/Chair

ANNUAL REPORT – 2005

1.0 INTRODUCTION

The Town of Nausori was established on the 13th July, 1931 under the Provisions of Ordinance No; 44 of 1928. The qualification to become a township could have been due to the Sugar industry, which was thriving and also continued preference of the rural population of Tailevu, Naitasiri and Rewa Province to use Nausori as their identity.

Nausori Town Council provides a wide range of service to its ratepayers such as sanitation, roads, car parks, business licences, parks and gardens, sports facilities (Ratu Cakobau Park, Multi Purpose Court) and recreational facilities and many more.

1.1 BRIEF HISTORY OF NAUSORI TOWN

On Tuesday 31st March, 1959, Nausori Township Boards new office was officially opened and it was the same year the CSR Company closed its mill in Nausori. From 1943 to 1959, the township rented offices at various places in town.

The desire to have a bridge over the Rewa River had come about in the year 1900 and construction works were carried out and completed in 1937. The old Rewa Bridge is 1,280feet long and nine spans each measure 120 feet long.

A monument of the 56 Indians who were killed when HMS Syria went aground on the Naselai Reef in 1884 has been erected near the Rewa Bridge on N G Patel Road. The first market was constructed in 1945.

1.2 OUR VISION

A town that fosters a diverse culture, life style and quality standard of living.

1.3 OUR MISSION

The aim of Nausori Town Council is to promote the Health, welfare and quality of life for the ratepayers of Nausori for present and future generations through the set goals.

1.4 OUR GOALS

- ❖ To enhance the quality of life of the ratepayers by providing efficient services.
- ❖ To protect and encourage a wider appreciation of the towns natural environment.
- ❖ To encourage community participation within the people of Nausori in order to maintain the surrounding environment and services provided by the Council.
- ❖ Support and promote town's economy taking into account its social and environmental values.

2.0 COUNCIL MEMBERS AND PRINCIPAL OFFICERS

2.1 The Council Members

Nausori Ward

Cr Moti Lal [JP, MOF]
Cr Hari Karan [JP]
Cr Joseph Fong
Cr Mosese Cakau
Cr Yogeshwar Singh
Cr Ratu Jese Balenaivalu

Davuilevu Ward

Cr Rev Malakai Curulala
Cr Vikash Singh
Cr Arun Prasad
Cr Jagdish K. Bali
Cr Iliesa Suguturaga
Cr Mohammed Nabi

2.2 Mayor and Deputy Mayor

Period	<u>1/1/05 to 27/10/05</u>	<u>28/10/05 to 31/12/05</u>
--------	---------------------------	-----------------------------

Mayor	Cr Rev Nemani Rokobuli	Cr Vikash Singh
Deputy Mayor	Cr Vikash Singh	Cr Mosese Cakau

2.3 Sub- Committees

At the Annual General Meeting of 28/10/05 the Council had duly elected following Councillors to serve as Chairman and Deputy Chairman for the next twelve months. Hereto are the Councillors and the respective Committees they led.

1. Building, Health and Works

Chairman	:	Cr Jagdish Bali
Deputy Chairman	:	Cr Hari Karan [JP]

2. **Finance, Properties and General Purpose**

Chairman : Cr Arun Prasad
Deputy Chairman : Cr Joseph Fong

3. **Subdivision, Town Planning and Traffic**

Chairman : Cr Moti Lal [JP, MOF]
Deputy Chairman : Cr Ratu Jese Balenaivalu

4. **Staff Committee**

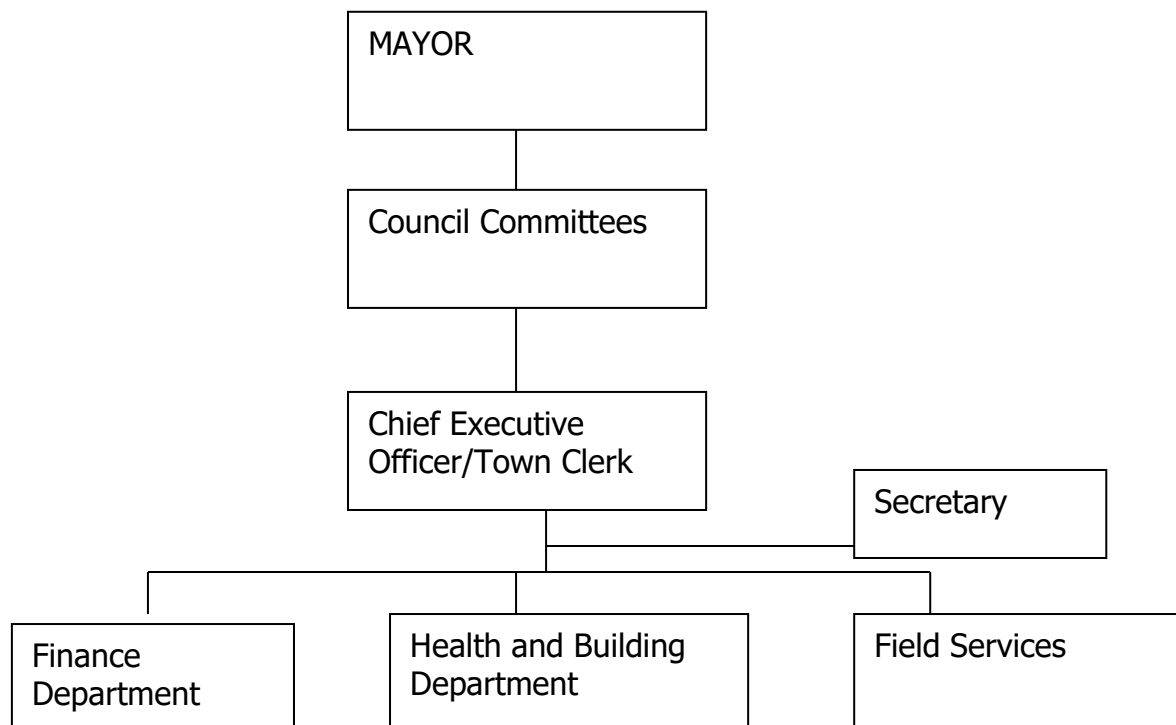
Chairman : Cr Vikash Singh
Deputy Chairman : Cr Mosese Cakau

5. **Tender**

Chairman : Cr Iliesa Suguturaga
Deputy Chairman : Cr Rev Malakai Curulala

All Councillors were members of the Five Committees.

2.4 Organizational Structure in 2005



2.5 MEETINGS

The following meetings were held in 2005.

Building, Health and Works	-	12
Special Building, Health and Works	-	02
Finance, Properties and General Purpose	-	12
Subdivision, Town Planning & Traffic	-	07
Staff	-	06
Tender	-	07
Annual General Meeting	-	01
Ordinary Council Meeting	-	12
Special Ordinary Council Meeting	-	01

2.6 PRINCIPAL OFFICERS OF THE COUNCIL

Town Clerk/CEO	-	Satendra Singh
Health Inspector/ Building Surveyor	-	Chandra Prakash
Assistant Health Inspector	-	Kitione Batiwale
Treasurer	-	Nilay Singh
Secretary	-	Chandra Krishna (Mrs)
Market Master	-	Jai Narayan
Rates Officer	-	Hirendra Prasad

2.7 DIRECTORY

Location	-	2 Wainibokasi Road
Postal Address	-	P O Box 72, Nausori
Telephone No:	-	3477133/3477820
Fax	-	3400048
Email	-	nausoritown@connect.com.fj
Population Inclusive of Peri-Urban	-	50,000

Total Area	-	2800 acres (approximate)
Council Auditors	-	The Auditor-General of Fiji
Council Bankers	-	Bank of Baroda

2.8 Total Number of Properties - 3973

❖ Residential	-	3568
❖ Commercial	-	176
❖ Industrial	-	84
❖ Other Land Size	-	229

2.9 Total Value of Properties - 88,035,075
(based on 2001 Revaluation)

3.0 BUILDING REPORT

3.1 APPLICATIONS RECEIVED – NAUSORI (2005)

SUMMARY	NUMBER	VALUE	FEE
New Residential	11	890,254.00	2,387.20
New Commercial	2	1,908,000.00	4,322.00
Addition Alterations & Repairs	29	1,098,858.00	3,680.00
Outline Plan	2	-	36.00
Amended Plan	2	-	23.85
Miscellaneous	15	207,035.00	1,078.80
Civic	-	-	-
TOTAL	61	4,104,147.00	11,527.85

3.2 APPLICATIONS APPROVED – NAUSORI

SUMMARY	NUMBER	VALUE	FEE
New Residential	10	771,254.00	2,074.45
New Commercial	2	1,908,000.00	4,322.00
Addition Alterations & Repairs	28	1,078,858.00	3,590.00
Outline Plan	2	-	36.00
Amended Plan	2	-	23.85
Miscellaneous	15	199,535.00	1,015.80
Civic	-	-	-
TOTAL	59	3,957,647.00	11,062.10

3.3 CERTIFICATE OF COMPLETION ISSUED – BOTH NAUSORI/NASKASI

SUMMARY	NUMBER	VALUE	FEE
New Residential	24	823,312.00	2,921.25
New Commercial	2	78,500.00	243.00
Addition Alterations & Repairs	9	138,135.00	668.75
Outline Plan	-	-	-
Amended Plan	-	-	-
Miscellaneous	4	72,000.00	337.50.00
Civic	3	99,000.00	360.00
TOTAL	42	1,210,947.00	4530.50

3.4 APPLICATIONS RECEIVED - NAKASI

SUMMARY	NUMBER	VALUE	FEE
New Residential	45	2,587,330.00	7,803.00
New Commercial	2	386,728.00	958.50
Addition Alterations & Repairs	38	1,241,320.00	4,570.63
Outline Plan	3	-	54.00
Amended Plan	6	7,000.00	89.80
Miscellaneous	11	155,919.00	775.25
Civic	2	38,000.00	166.50
TOTAL	107	4,416,297.00	14,417.68

3.5 APPLICATIONS APPROVED - NAKASI

SUMMARY	NUMBER	VALUE	FEE
New Residential	45	2,587,330.00	7,804.00
New Commercial	2	386,728.00	958.50
Addition Alterations & Repairs	37	1,238,320.00	4,541.38
Outline Plan	3	-	54.00
Amended Plan	6	7,000.00	89.80
Miscellaneous	11	136,919.00	775.25
Civic	2	38,000.00	166.50
TOTAL	106	4,394,297.00	14,388.43

4.0 HEALTH REPORT

4.1 During the year the following inspections and re-inspections were carried out:

TYPE OF BUSINESS	INSPECTION	REINSPECTION	TOTAL
Shops	121	39	160
Supermarket	63	19	82
Factories	11	3	14

Subdivisions	16	4	20
Building Under Construction	234	74	308
Schools	13	7	20
Hawkers	67	14	81
House to House	206	68	274
Investigation of Complaints/Nuisances	107	73	180
New Building Site Before Approval	86	13	99
Bake Houses	38	12	50
Kava Saloons	19	5	24
Restaurants/Eating Places	197	89	286
Milk Bars	59	28	87
Hairdressers/Chiropodists	28	13	41
Rubbish Dump	32	26	58
Butcher Shops	21	11	32
Boarding Houses/Hotels	17	4	21
TOTAL	1335	502	1837

4.2 WRITTEN NOTICES, ETC, ISSUED

Intimation Notices served during the month	-	27
Statutory Notices served during the month	-	16
Buildings surveyed for Closure or Demolition	-	2
Closing Orders served	-	Nil
Demolition Orders Served	-	Nil
Buildings Demolished after Service of Orders:		
By Owners	-	Nil
By Local Authority	-	Nil

4.3 PURE FOOD WORKS

A container load of meat products, such as chops, land neck, rolled roast, beef chop suey, chicken etc was condemned at MH Supermarket worth \$18,000.

The following meat contents were confiscated from Hamids Ice Plant at Nakasi:

- 1) Goat Meat – 44kg
- 2) Goat Head – 3kg
- 3) Beef Meat – 5kg

He was suspected of slaughtering and selling live goat and meat from an unauthorized premises without any approval from the Council as required under the Public Health Act.

All meat contents were incinerated at the Koronivia Research Station.

4.4 RESTAURANTS

From a total of 25 restaurant, 3 closed down in the beginning of the year with 3 new food outlet operation in the mid year namely Chicken Express, MH Foodcourt and Rosy Hearts.

4.5 DOG TRAPPING

Dog trapping was arranged with Society for the Prevention of Cruelty to Animals (SPCA) from 10-14 October, 2005.

A total of 21 dogs and 1 puppy were trapped from the following areas:

- ❖ Nausori Town Area
- ❖ Vunimono Road
- ❖ Ratu Cakobau Road
- ❖ Dilkusha Area
- ❖ Waila Housing
- ❖ Buresova Road
- ❖ Ross Street

4.6 GARBAGE TRUCK

2005 has been a fortunate year for Nausori Town Council in terms of aid. The Japanese Government funded the purchase of a 10 tonne garbage compactor truck from Carpenters.

The aid has been of great assistance to the Council since the extension of the boundary towards Nakasi, Naulu, Davuilevu Housing and Wainibuku Sub-division.

5.0 LIBRARY

Library Services continued to be provided by the Council during the year. Council continued providing Library space, Librarian and associated resources. Ministry of Education carried out yearly audit exercise. Membership fee remained at:

- | | |
|----------------------------|----------|
| 1. Primary [Classes 1 – 6] | - \$1.00 |
| 2. Secondary Students | - \$2.00 |
| 3. Tertiary Adults | - \$5.00 |

Council took part during the National Library Week celebration. During the week library brochures and newsletters were circulated to stakeholders.

6.0 FIELD REPORT

6.1 BEAUTIFICATION

Seven bures were constructed at Syria Park for public use. Each bure approximately cost \$4,000.

6.2 MARKET ROAD FOOTPATH

Market Road footpath was upgraded at an approximate cost of \$4,000 from the Market Public Convenience towards Wainibokasi Road.

6.3 FLOWER BEDS

Two new flower beds were constructed in front of the Nausori Town Council office. The existing ones were continuously maintained with flowers throughout the year.

6.4 SYRIA PARK PUBLIC CONVENIENCE

Due to the number of events taking place at the Syria Park organized by various organizations throughout the year and Carrier, Taxi and mini bus base locations, Council constructed a new public convenience beside the Syria Monument for drivers and the public during functions.

A total sum of \$30,714 was spent on the construction of the public convenience. The design was done by Design Hut, Nausori and the convenience is being utilized on a "User pay" basis.

6.5 NAUSORI TOWN COUNCIL OFFICE – NEW EXTENSION OPENING

The new office of Nausori Town Council was officially opened on 16/2/05 by Ratu Meli Baleinaivalu. The construction of the office was carried out and completed in 2004.

The new extension was designed to cater for a bigger and spacious meeting chambers, a kitchen, Mayor's Office which is on the first floor and Accounts department, Rates, Cashier and the Accountant and the strong room on the ground floor.

7.0 FINANCE DEPARTMENT

7.1 Fees and charges schedule for the year 2005 was:


1. Rates	- General	-	0.305
	-Special	-	0.12
	-Streetlights		0.075
2. Bus Stand		-	0.22 cents per trip
3. Market Fees and Charges			
Ordinary Stall	-		1.00
Centre Stall	-		1.25
Reserved Stall	-		1.25
Poultry	-		3.80
Fish and Kai	-		0.30/kg
Kava	-		1.70

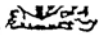
4. Car Park Fees - 1.00

5. Commercial Stand

- i) Market Stand/Taxis - 17.25 & 23.00
- ii) General Taxis - 34.50
- iii) Mini Van - 34.50
- iv) Carrier Stand - 17.25 & 23.00

6. Parking Meter - 20cents – 15 minutes


for Mr Satendra Singh
Town Clerk/CEO



OFFICE OF THE AUDITOR GENERAL



795

8th Floor, Ratu Sukuna House, ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES
MacArthur Street,
P. O. Box 2214,
Government Buildings,
Suva, Fiji Islands.

Telephone: (679) 330 9032
Fax: (679) 330 3812
Email: info@auditorgeneral.gov.fj
Website: <http://www.oag.gov.fj>

File: 850

6 June 2007

Mr. Satendra Singh
The Town Clerk
Nausori Town Council
PO Box 72
NAUSORI

Dear Mr. Singh

**AUDITED ACCOUNTS OF NAUSORI TOWN COUNCIL FOR THE YEAR ENDED
31 DECEMBER 2005**

Two copies of the audited financial statements for the year ending 31 December 2005 together with the audit reports on them are enclosed.

A copy of the audit report is being sent to the Minister for Local Government in accordance with section 53 of the Local Government Act.

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

Yours sincerely

Eroni Vatuloka
AUDITOR GENERAL

cc. Minister for Local Government, Urban Development and Public Utilities

Encl.



OFFICE OF THE AUDITOR GENERAL



794

8th Floor, Ratu Sukuna House, ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES
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NAUSORI TOWN COUNCIL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005

INDEPENDENT AUDIT REPORT

Scope

I have audited the financial statements of the Nausori Town Council for the year ended 31 December 2005 in accordance with section 57(2) of the Local Government Act and section 13 of the Audit Act. The Nausori Town Council is responsible for the preparation and presentation of the financial statements and the information they contain.

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

My audit 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 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 Nausori Town Council's financial position, the results of its operations and its cash flows.

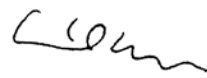
The audit opinion expressed in this report has been formed on the above basis.

Qualifications

- The Council has not provided a provision for doubtful debts for its rates debtors totaling \$1,153,018. If this is disclosed, the net deficit of the General Fund will increase and the Accumulated General Fund account decrease by the same amount.
- The values of roads, footpaths and drains have not been incorporated in the Statement of Financial Position of the Council as at 31 December 2005 as required under section 57(1) of the Local Government Act and Fiji Accounting Standards 1 – *Presentation of Financial Statements*.

Qualified Audit Opinion

In my opinion, except for the effects on the financial statements of the matters referred to in the qualification paragraph, the financial statements present fairly the financial position of the Council as at 31 December 2005 and the result of its operations and cash flows for the year then ended.



Eroni Vatuloka
AUDITOR GENERAL

Suva, Fiji
6 June 2007



(792)

**NAUSORI TOWN COUNCIL
GENERAL FUND ACCOUNT**

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2005

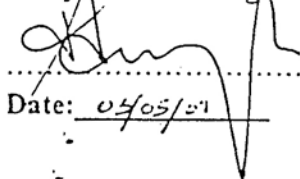
	NOTES	2005 S	2004 S
<u>CURRENT ASSETS</u>			
Cash on Hand		390	390
Receivables	2	1,153,018	898,010
Funds	3	7,383	1,027
Investments	4	205,584	253,620
TOTAL CURRENT ASSETS		1,366,375	1,153,047
<u>NON CURRENT ASSETS</u>			
Property, Plant and Equipment	5	6,099,391	5,997,705
Other Assets		0	385,571
TOTAL NON CURRENT ASSETS		6,099,391	6,383,276
TOTAL ASSETS		7,465,766	7,536,323
<u>CURRENT LIABILITIES</u>			
Trade and Other Payables	6	179,632	71,351
Bank Overdraft		84,890	93,345
<u>NON CURRENT LIABILITIES</u>			
Sundry Deposits	7	150,229	144,754
Loan	8	236,793	281,889
Deferred Revenue	9	166,250	0
TOTAL LIABILITIES		817,794	591,339
NET ASSETS		6,647,972	6,944,984
Represented By :			
RESERVES			
Asset Revaluation Reserve		5,655,525	5,996,000
Accumulated Funds	10	992,447	948,984
		6,647,972	6,944,984

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

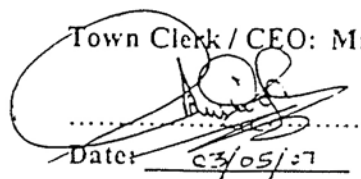
Councils Statement

In our opinion, the financial statements have been drawn up as to give a true and a fair view of the state of affairs, operations and cash flows of the Nausori Town Council for the year ended 31 December 2005.

Mayor: Cr V. Singh


Date: 04/05/07

Town Clerk / CEO: Mr. S. Singh


Date: 03/05/07

NAUSORI TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005

	YEAR	
	2005	2004
<u>REVENUE DERIVED FROM :</u>	S	S
General Rates	400,245	803,529
Deferred Income	8,750	0
Busines and Trading Licenses	73,390	75,648
Fees, Charges and Rent	706,370	754,547
Garbage Fees	1,333	4,170
Grants	27,313	18,295
Interest on Investments	9,177	8,440
Insurance Claims	359	0
Miscellaneous	24,205	41,457
TOTAL REVENUE	1,251,142	1,706,086
<u>EXPENDITURE INCURRED ON :</u>		
<u>Recurrent Expenditure</u>		
Personnel Emoluments	193,718	205,132
Field Expenses	26,469	9,905
Audit Fee	6,800	13,600
Bank Charges	9,061	5,302
Fiji National Provident Fund	33,064	24,631
Training Productivity Authority of Fiji	4,178	2,208
Staff Training	2,895	8,527
Garbage Services	206,735	192,759
Street Cleaning and Grass Cutting Services	141,877	128,470
Traffic and Road Signs	3,165	2,720
Insurance	47,609	38,818
Legal Fees	12,263	7,022
Operation & Maintain-Plant, Equipment & Vehicles	41,906	26,598
Operation and Maintenance of Properties:		
Office	70,995	93,627
Bus Stand	15,029	13,578
Cakobau Park	34,660	41,675
Taxi Stand	5,282	4,433
Shopping Complex	1,281	4,915
Market	71,937	78,462
Parks and Gardens	16,523	32,711
Mayoral Allowance	2,500	5,000
Civic Reception	14,794	9,028
Membership Subscription - FLGA	300	2,176
Printing, Sationery, Advertising and Office Expenses	24,017	18,560
Rent on Land	44,340	23,637
Roads, Footpath, Drains, Verges and Bridges	41,319	40,333
Election Expenses	15,780	0
Telephone Expenses	15,785	18,138

NAUSORI TOWN COUNCIL
GENERAL FUND ACCOUNT

STATEMENT OF REVENUE & EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005 (Continued)

	YEAR	
	2005	2004
	S	S
Travelling and Incidentals	4,359	680
Uniforms, Boots and Protective Gear	4,679	9,625
Valuation Fees	56	3,850
Financial Loss Allowance	11,900	12,940
Cleanup Campaign	5,298	5,410
Acquisition of Land	0	0
Dog and Cattle Impounding	0	0
Depreciation	135,437	123,560
Capital Expenditure		
Plant and Equipment		0
Drainage		976
Market		6,176
Roadworks		604
Cakobau Park		7,041
Office, Furniture and Equipment	2,352	1,260
Shopping Complex		0
Tennis Court		9
Bus Stand		0
Motor Vehicle		0
Parks and Gardens		96
Library		0
Street Lights		1,000
Engineering Fee	25,963	0
Telephone Installation		1,644
Office Extension		0
Total Expenditure	1,294,329	1,226,836
Net (Deficit)/Surplus for the year	(43,187)	479,250
Add Balance as at 1 January as previously reported	637,402	158,152
Leaving a Surplus Balance at 31 December	594,215	637,402

NAUSORI TOWN COUNCIL

FIRE SERVICE ACCOUNT

STATEMENT OF REVENUE & EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005

(789)

	YEAR	
	2005	2004
	S	S
THE REVENUE FOR THE YEAR WAS DERIVED FROM:		
Fire Service Rate	0	0
TOTAL REVENUE	0	0
THE EXPENDITURE FOR THE YEAR WAS INCURRED ON:		
Contribution to National Fire Authority	0	0
TOTAL EXPENDITURE	0	0
NET SURPLUS / DEFICIT FOR THE YEAR WAS	41,132	0
LEAVING A SURPLUS BALANCE AS AT 31 DECEMBER	41,132	41,132

(788)

NAUSORI TOWN COUNCIL
LOAN REPAYMENT ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005

YEAR

2005

2004

S

S

THE REVENUE FOR THE YEAR WAS DERIVED FROM:

Special Loan Rates

68,216

55,000

Accrued

47,480

166,029

TOTAL REVENUE

115,696

221,029

THE EXPENDITURE FOR THE YEAR WAS INCURRED ON:

Principal Repaid

45,176

42,563

Interest On Loan

18,424

21,037

TOTAL EXPENDITURE

63,600

63,600

NET SURPLUS FOR THE YEAR WAS

52,096

157,429

THE SURPLUS BALANCE AS AT 1 JANUARY WAS

180,731

23,302

LEAVING A SURPLUS BALANCE AT 31 DECEMBER OF

232,827

180,731

NAUSORI TOWN COUNCIL
STREET LIGHT ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005

	YEAR	
	2005	2004
	S	S
THE REVENUE FOR THE YEAR WAS DERIVED FROM:		
Street Light Rate	64,528	52,000
Accrued Rates	44,914	108,089
TOTAL REVENUE	<u>109,442</u>	<u>160,089</u>
THE EXPENDITURE FOR THE YEAR WAS INCURRED ON:		
Electricity Charges	45,653	38,410
Repairs and Maintenance	29,235	2,583
TOTAL EXPENDITURE	<u>74,888</u>	<u>40,993</u>
THE SURPLUS FOR THE YEAR WAS	34,554	119,096
THE SURPLUS BALANCE AT 1 JANUARY WAS	89,719	(29,377)
LEAVING A DEFICIT BALANCE AT 31 DECEMBER OF	<u>124,273</u>	<u>89,719</u>

(486)

NAUSORI TOWN COUNCIL
LOAN CAPITAL EXPENDITURE ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005

	YEAR	
	2005	2004
	S	S
THE EXPENDITURE FOR THE YEAR WAS INCURRED ON:		
Drainage and Road Upgrading		
New Changeroom, Public Convenience		
Ratu Cakobau Park - Repairs and Maintenance		
Engeenering and Architectural Fee	0	3,000
New Market Shelter		
Drainage Upgrading - Ratu Cakobau Park		
Street Lights and Floodlights		
Office Extension		
Bank Charges		
 TOTAL EXPENDITURE	 <u>0</u>	 <u>3,000</u>

(785)

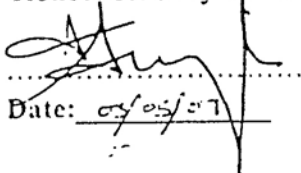
NAUSORI TOWN COUNCIL
PARKING METER ACCOUNT
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2005

	NOTES	YEAR 2005 S	2004 S
<u>CURRENT ASSETS</u>			
Cash at Bank		11,096	18,564
TOTAL CURRENT ASSETS		11,096	18,564
<u>NON CURRENT ASSETS</u>			
Parking Meters	11	57,600	64,800
TOTAL NON-CURRENT ASSETS		57,600	64,800
TOTAL ASSETS		68,696	83,364
<u>CURRENT LIABILITIES</u>			
Trade & Other Payables	12	1,220	837
TOTAL CURRENT LIABILITIES		1,220	837
TOTAL LIABILITIES		1,220	837
NET ASSETS		67,476	82,527
<u>RESERVES</u>			
Asset Revaluation Reserve		72,000	72,000
Accumulated Funds	13	(4,524)	10,527
		67,476	82,527

Councils Statement

In our opinion, the financial statements have been properly drawn up as to give a true and fair view of the state of affairs, operations and cash flows of the Nausori Town Council Parking Meter Account for the year ended 31 December 2005.

Honorable Mayor: Cr V. Singh


Date: 03/05/06

Town Clerk / CEO: Mr. S. Singh


Date: 03/05/06

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NAUSORI TOWN COUNCIL
PARKING METER ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005

	YEAR	
	2005	2004
	S	S
THE REVENUE FOR THE YEAR WAS DERIVED FROM:		
Tolls	37,506	48,922
Fines	2,600	3,700
TOTAL REVENUE	<u>40,106</u>	<u>52,622</u>
THE EXPENDITURE FOR THE YEAR WAS INCURRED ON:		
Salaries, Wages & FNPF	38,148	42,203
Parking Meter Expenses	9,809	13,709
Depreciation	7,200	7,200
TOTAL EXPENDITURE	<u>55,157</u>	<u>63,112</u>
THE (DEFICIT) BALANCE FOR THE YEAR WAS	(15,051)	(10,490)
THE SURPLUS BALANCE AT 1 JANUARY WAS	10,527	21,017
LEAVING A (DEFICIT)/SURPLUS BALANCE AT 31 DECEMBER OF	<u>(4,524)</u>	<u>10,527</u>

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NAUSORI TOWN COUNCIL
STATEMENT OF CASH FLOWS - GENERAL FUND FOR
THE YEAR ENDING 31 DECEMBER 2005

	NOTES	YEAR	
		2005	2004
		S	S
Cash Flows from Operating Activities			
Receipts from customers		1,221,925	1,264,855
Payments to trade creditors, other creditors and employees		(968,901)	(1,076,952)
Interest paid		0	0
Interest received		9,177	0
Net Vat paid		(13,207)	(93,024)
Net cash provided by Operating Activities	14(a)(i)	<u>248,994</u>	<u>94,879</u>
Cash flows from Investing Activities			
Acquisition of property, plant & equipment		(237,123)	(125,265)
Payment for capital works (roads, footpaths and drains)		0	0
Proceeds from sale of property, plant and equipment		<u>0</u>	<u>0</u>
Net cash used in Investing Activities		<u>(237,123)</u>	<u>(125,265)</u>
Cash flows from Financing Activities			
Repayment of borrowings		(45,096)	(42,482)
Additional loan		0	0
Contribution from other funds		<u>0</u>	<u>0</u>
Net cash provided by Financing Activities		<u>(45,096)</u>	<u>(42,482)</u>
Net Decrease in Cash & Cash Equivalents		(33,225)	(72,868)
Cash and Cash Equivalent at the Beginning of the Year		<u>161,692</u>	<u>234,560</u>
Cash and Cash Equivalent at the End of the Year	14(a)(ii)	<u><u>128,467</u></u>	<u><u>161,692</u></u>

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NAUSORI TOWN COUNCIL
STATEMENT OF CASH FLOWS - PARKING METER FUND FOR
THE YEAR ENDING 31 DECEMBER 2005

	YEAR	
	2005 Inflows/ Outflows S	2004 Inflows/ Outflows S
Cash Flows from Operating activities		
Receipts from customers (Meter Tolls & Fines)	40,106	52,622
Payments to Suppliers & Employees	(47,617)	(55,513)
	(7,511)	(2,891)
Net VAT Received	43	52
Interest and Other Costs of Finance Paid	0	0
Net Cash Provided by Operating Activities	14(b)(i) (7,468)	(2,839)
Cash Flows from Investing Activities		
Acquisition of Property, Plant & Equipment	0	0
Net Cash used in Investing Activities	0	0
Cash Flows from Financing activities		
Repayment of Term Loans	0	0
Net Cash Provided by Financing Activities	0	0
 Net Decrease in Cash & Cash Equivalents	 (7,468)	 (2,839)
Cash & Cash Equivalent at the Beginning of Year	18,564	21,403
Cash & Cash Equivalent at the end of the Year	11,096	18,564

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NAUSORI TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR
THE YEAR ENDING 31 DECEMBER 2005

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 2005.

a) Basis of Accounting

Accrual accounting was introduced for the first time in the Council in 2004 and this is the basis on which the accounts are being presented. In the years prior to 2004, cash basis was being used. Furthermore, historical costs of transactions are used for recording and changing values of money are not taken into account.

b) Fixed Assets and Depreciation

In changing from cash to accrual basis, the fixed assets are brought into account and the costs of wear and tear are being charged to income. With the exception of the fixed assets financed from the Loan Fund which is depreciated by the amount of actual principle repaid annually, depreciation on property, plant and equipments are charged on the following rates on a straight line basis;

Motor Vehicles	10%
Furniture & Equipment	10%
Plant, Machine and Tools	10%
Parking Meters	10%
Street Lights	10%
Building and Improvements	2%

c) Investments

Investments are stated at cost price except in the case of those held with Merchant Finance which are stated at realizable value.

d) Fund Accounting

The Council has adopted a fund accounting system as a considerable part of annual revenue comprises rates for different purposes and special purpose funds as required by the Local Government Act. Accordingly, it is necessary to establish a separate fund to record the revenue and expenditure of the fund.

e) Fire Service Account

The account is maintained to record fire rates received. The National Fire Service Act requires the Council to pay all fire rates to the Authority.

f) Street Light Account

The Council maintains an account for funds received from street lights levied and the expenses incurred which includes electricity charges, repairs and maintenance and other necessary expenditure.

NAUSORI TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR
THE YEAR ENDING 31 DECEMBER 2005 (Continued...)

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g) Income Tax

The Council is exempted from income tax under section 17 of the Income Tax Act (Cap 201).

	YEAR	
	2005	2004
	S	S
NOTE 2: <u>ACCOUNTS RECEIVABLE</u>		
Town Rates	1,144,182	887,532
Fees, Charges & Rents	8,836	10,478
	<u>1,153,018</u>	<u>898,010</u>

NOTE 3: FUNDS

Project Fund	763	763
Garbage Truck Fund	6,356	0
Labourers Fund	264	264
	<u>7,383</u>	<u>1,027</u>

NOTE 4: INVESTMENTS

Term deposits held at various financial institutions are:

Colonial National Bank (Fire Rate Account)	41,132	41,132
ANZ (FEA Bond)	582	582
Merchant Finance Ltd	63,870	111,906
Fijian Holdings Unit Trust	100,000	100,000
	<u>205,584</u>	<u>253,620</u>

	<u>Rate</u>	<u>Term</u>
Colonial National Bank	2.0%	6 months
Merchant Finance	3.5%	12 months
Fijian Holdings Unit Trust	1.47%	6 months

NAUSORI TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR
THE YEAR ENDING 31 DECEMBER 2005 (Continued...)

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	YEAR	
	2005	2004
	S	S
NOTE 6: <u>TRADE & OTHER PAYABLES</u>		
Trade Creditors	129,641	42,966
Other Payables	43,450	25,327
VAT	6,541	3,058
	<u>179,632</u>	<u>71,351</u>

NOTE 7: <u>SUNDRY DEPOSITS</u>		
Kiosk Deposit	6,196	6,046
Other Deposits	46,323	45,998
Election Deposits	280	280
Shopping Complex	4,830	4,830
Car Park	88,260	83,260
Building Deposits	4,340	4,340
	<u>150,229</u>	<u>144,754</u>

NOTE 8: LOAN ACCOUNT

The loan was raised by the Council in 2003 at an interest rate of 7% for a period of 7 years. The loan was raised under the provisions of the Local Government Act and is secured on the assets of the Council.

Balance as at 1 January	281,889	324,371
Add: Loan Raised	<u>0</u>	<u>0</u>
	281,889	324,371
Add: Bank Charges	<u>80</u>	<u>80</u>
	281,969	324,451
Less: Principle amount repaid	<u>45,176</u>	<u>42,562</u>
- Balance as at 31 December	<u>236,793</u>	<u>281,889</u>

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NAUSORI TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR
THE YEAR ENDING 31 DECEMBER 2005 (Continued...)

	YEAR	
	2005	2004
	S	S
NOTE 9: <u>DEFERRED REVENUE</u>		
Japanese Grant	175,000	0
Less: Benefits realised	(8,750)	0
	<u>166,250</u>	<u>0</u>
NOTE 10: <u>ACCUMULATED FUNDS</u>		
General Fund Account	594,215	637,402
Street Light Account	124,273	89,719
Fire Service Account	41,132	41,132
Loan Repayment Account	232,827	180,731
	<u>992,447</u>	<u>948,984</u>
NOTE 11: <u>PARKING METERS</u>		
Value as at 01/01/05	64,800	72,000
Depreciation for 2005	7,200	7,200
Book Value as at 31 December 2005	<u>57,600</u>	<u>64,800</u>
NOTE 12: <u>TRADE & OTHER PAYABLES (Parking Meter)</u>		
Pay As You Earn (PAYE)	125	119
National Union for Municipal Workers (NUMW)	306	176
Fiji National Provident Fund (FNPF)	285	110
Fiji Local Government Association (FLGOA)	144	117
Town Rates	360	315
	<u>1,220</u>	<u>837</u>
NOTE 13: <u>ACCUMULATED FUND (Parking Meter)</u>		
Fund Balance as at 01/01/05	10,527	21,017
Deficit for 2005	(15,051)	(10,490)
Balance as at 31/12/05	<u>(4,524)</u>	<u>10,527</u>

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NAUSORI TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR
THE YEAR ENDING 31 DECEMBER 2005 (Continued...)

NOTE 14: NOTES TO THE STATEMENT OF CASH FLOWS

(a) General Fund

	2005	2004
(i) Reconciliation of Net Cash Provided by		
Operating Activities of Net Surplus	S	S
Net (deficit)/surplus for the year	43,463	755,775
Depreciation	135,437	123,560
(Gain)/loss on disposal	0	0
Provision for doubtful debts	0	0
Capital expenditure commitment written off	0	0
Net cash provided by operating activities before		
changes in Assets and Liabilities	178,900	879,335
Change in assets and liabilities:		
Increase in receivables	(255,008)	(858,527)
Increase/(decrease) in other Liabilities	171,725	6,611
Increase in creditors and borrowings	108,281	67,460
Decrease in other assets	45,096	0
Net cash Inflows from Operating Activities	<u>248,994</u>	<u>94,879</u>

(ii) Cash & Cash Equivalents

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

	2005	2004
	S	S
Cash & Cash Equivalents	7,773	1,417
Term Deposits / Investments	205,584	253,620
Bank Overdraft	(84,890)	(93,345)
	<u>128,467</u>	<u>161,692</u>

(b) Parking Meter Fund

	2005	2004
(i) Reconciliation of Net Cash Provided by		
Operating Activities to Net Surplus	S	S
- Net Surplus for the Year	(15,051)	(10,490)
Depreciation	7,200	7,200
Net Cash Provided by operating activities before		
changes in assets and liabilities	(7,851)	(3,290)
Change in Assets & Liabilities:		
Increase in Sundry Creditors	383	399
Increase in Other Assets	0	0
Increase in Provisions	0	0
Net Cash Inflows from Operating Activities	<u>(7,468)</u>	<u>(2,891)</u>

NAUSORI TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR
THE YEAR ENDING 31 DECEMBER 2005 (Continued...)

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(ii) **Cash and Cash Equivalents**

For the purpose of the statement of cash flows,
cash comprises of cash on hand and at bank.

Cash as at the end of the financial year as shown
in the statement of cash flows is reconciled to the
related items in the balance sheet as follows:

2005

2004

S

S

Parking Meter Fund

Cash at Bank

11,096

18,564

