



TAVUA TOWN COUNCIL

Annual Report for the Year Ended 2013



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO.241 OF 2020



ANNUAL REPORT

Section 19,
Local Govt Act, Cap. 125

For the Year Ended
31st December 2013

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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) 9996130
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, quiet 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.

Tavua also benefited from the production of Fiji Water in terms of economy as it provides employment to people of Tavua and nearby towns.

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	-	12
(b)	Special Council Meeting	-	-
(d)	Finance, Market and General Purpose Committee Meeting	-	12
(e)	Building, Health and Works Committee Meeting-	-	12
(f)	Parks, Gardens and Beautification	-	12
(g)	Traffic Management and Market	-	12

2.6 SPECIAL ADMINISTRATOR

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. Praveen Kumar Bala as the Special Administrator

2.7 PRINCIPAL OFFICERS OF THE COUNCIL

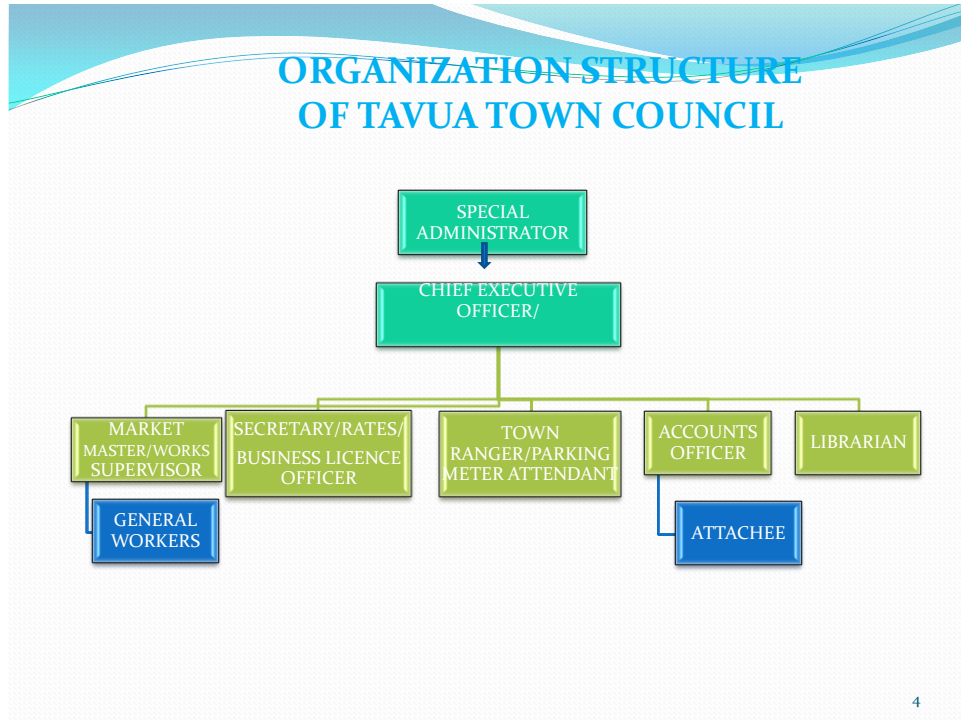
The Principal Officers of the Council were:-

Chief Executive Officer	-	Mr. Tulsi Ram
Secretary/Rates/Business Licence Officer	-	Mrs. Praveen Lata Prakash
Market Master/ Works Supervisor	-	Mr. Robert Samuel Reuben
Town Ranger & Parking Meter Attendant	-	Jone Kuwe Ralulu
Admin Clerk	-	Arita Devi

Accounts Officer Position was vacant. In absence of the Accounts personal the other two Administration staff were re-organized to perform the duties of the accounts officer.

2.8 UNESTABLISHED SECTION

Works Section - 10



2.9 SERVICES PROVIDED BY COUNCIL

We are dedicated to providing effective and timely service to the ratepayers and citizens of Tavua with courtesy and respect. The regular services provided by Council are as follows:

- 3.2.1. Street Cleaning
- 3.2. 2 Garbage Collection (household & garden refuse)
- 3.2.3 Municipal Parks and Recreation area
- 3.2.4 Council roads and storm water drainage
- 3.2.5 Street Lights
- 3.2.7 Sanitation Services

3.0 VISION

To work together to enhance our environment, to achieve an outstanding environment, which would be characterised by its natural beauty. (“Go Green). The Council supports and promotes active community participation to achieve a healthy environment, and an efficient infrastructure. (public participation – Talanoa Sessions etc).

We will continue to promote Council's commitment to high standards and quality service for the benefit of the community.

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

3.1 MISSION

The mission of Tavua Town Council is to provide services and resources that enhance the quality of life for those who live, learn, work and visit our town and transparent governance such that it promotes health, welfare and convenience of the inhabitants.

4.0 HIGHLIGHTS OF YEAR 2013

4.1 Interagency Workshop on Child Abuse

CEO attended the Interagency Workshop on Child Abuse organized by Ministry of Welfare.

4.2 Disasters Happen Communication Workshop

Council staff attended the Disaster Happens Communication Workshop organized by Ministry of Health.

4.3 Memorandum of Agreement

CEO attended meeting with Fiji Roads Authority regarding the Memorandum of Agreement between FRA and Council.

4.4 FRCA Workshop

Council facilitated workshop organized by Fiji Revenue Custom and Tavua Chamber of Commerce

4.5 FICAC's Awareness Program

CEO and council staff attended the awareness program organized by FICAC.

4.6 JPRISM Workshop

CEO attended JPRISM Workshop at Nadi Town Council Chambers

4.7 Meeting with Ratepayers

Council convened quarterly meetings with ratepayers in order to discuss regarding the development in Tavua Town

4.8 Meeting with LTA, Police and Council

Ongoing meetings held with LTA and Police on illegal traffic operations. Joint enforcement carried out in to curb the illegal operations in town boundary.

4.9 Cyclone Evan

Cyclone Evan brought considerable damage to Tavua. In addition, flooding and structural damage were sustained.

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 2013

<u>RATE</u>	<u>LEVY</u>	<u>UCV</u>	<u>RATE REVENUE</u>
General	\$0.0089c + VAT	\$4,302,300	\$44,034
Special Loan Rate	\$0.004 c + VAT	\$5,096,600	\$23,444
Agricultural	\$0.006c + VAT	\$ 207,600	\$ 1,432
TOTAL		\$9,606,500	\$68,910

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 2013 were as follows:

	<u>RECURRENT REVENUE</u>	<u>RECURRENT EXPENDITURE</u>	<u>SURPLUS (DEFICIT)</u>
General Funds	\$278,598	\$293,221	(\$14,623)
Special Streetlight	\$ 17,115	\$18,418	(\$1,303)
Parking Meter	\$13,461	\$11,477	\$1,984
TOTAL	\$309,174	\$32,3116	(\$13,942)

5.5 RATES REPORT

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

RATES COLLECTED STATUS	AMOUNT
Rates collected as at 31/12/13	\$48,591
% current Collected as at 31/12/13	58%
% Arrears Collected as at 31/12/13	55%

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

7.1.1 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

7.1.2 Repair of Pavilion at Garvey Park

Garvey Park Pavilion had been substantially damaged by Cyclone Evan. The damages were repaired from Government grant.

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. Every year Supreme Fuel funds \$2,000 for repair and maintenance of the park.

7.3 Beautification

Council continued planting trees on road reserves. Some plants dry up in the dry weather conditions. However plants are readied in the council yard and planted during rainy season.

7.4 Streetlights

Streetlight repair and maintenance taken over by Fiji Roads Authority. Also the streetlight charges which was paid by council is now being paid FRA.

7.5 GoldnWater Carnival

GoldnWater Carnival organized by Council sponsored by Vodafone Fiji Ltd. Funds raised utilized for beautification works around the municipality.

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 to under mentioned premises for year 2013 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	5
Restaurants with Liquor	1
Bake Houses	2
Butcher Shops	4
Hair Dressers/Barbar Shops	10
TOTAL	33

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	240	240	480
Investigation of Complaints, Nuisances etc	38	38	766
New Building sites before approval	1	1	2
New Building Works in Progress	14	14	28
Factories and Workshops			
Schools			
Hairdressers, Chiropodists etc			
Food shops, Food stores, Markets	9	8	17
Eating Houses and Ice-cream Premises			
Bakehouses			
Butcher Shops			
Church			
Sanitary			
Hotels			
Business Houses			
Vacant Lots	15	15	30
<u>TOTAL</u>	317	316	950

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	60	60
Removal of accumulations of refuse etc	46	46
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	8	8
TOTAL	112	111

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

Intimation Notice Served	-	71
Statutory Notices Served	-	12

8.1.5 Litter Prevention

Council continues to carry out awareness on litter prevention. Two full-time litter pickers are on the ground to ensure our town is neat and tidy. Provision for litter bins are at the busy areas.

8.1.6 Garbage/Refuse Collection and Disposal

Effective and efficient removal of disposal of household and other waste is maintained. Regular 3 day household garbage is and disposal is carried out by the Contractor. Green waste collected on quarterly basis in a year.

8.1.7 Overgrowth

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

8.1.8 Regular Monthly Cleanups

Due to heavy rain and flooding, council carried out series of cleanup campaigns throughout the year.

8.1.9 Public Convenience

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

8.1.9 Health Inspections

Council engaged the services of Health Inspector from Tavua Rural Local Authority. Approval granted by Central Board of Health. Tavua Rural Authority partook a “Part-time” assignment with the Council and executed the duties as per Public Health Act.

8.2.0 Mosquito Control

Mosquito spraying carried out as and when required especially in the rainy season.

8.2.1 Dog Trapping Exercise

The dog trapping exercise was carried out in areas upon the request by ratepayers. Reservoir Settlement is considered as one of the hot-spot area for stray dogs. All matters in regards to strays dog and unlicensing of dogs were referred to the Ministry of Agriculture.

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	4	\$102,010
Residential	5	\$150,742
Miscellaneous Works	4	\$31,025
TOTAL	13	\$283,777

9.1.2 Building Applications Approved

<u>TYPE OF DEVELOPMENT</u>	<u>NUMBER</u>	<u>VALUE</u>
Commercial Extension	4	\$102,010
Residential	5	\$150,742
Miscellaneous Works	4	\$31,025
TOTAL	13	\$283,777

9.1.3 Completion Certificate Issued

<u>TYPE OF DEVELOPMENT</u>	<u>NUMBER</u>	<u>VALUE</u>
New Dwelling	-	-
Commercial	4	\$102,010
<u>TOTAL</u>	<u>-</u>	<u>\$102,010</u>

9.1.4 Building Permit Fees

The total revenue for issuance of building permit was \$70.00

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	2013	2012
Market Stall Fees	\$86,457	\$74,623
Fish Market Fees	\$3,626	\$2,671
Lockup Shop Rental	\$13,276	\$7,671
TOTAL	\$103,359	\$84,965

10.2 Tavua Municipal Market

Repair and maintenance works on the Market drains carried out funded by UN Women. New Handicraft centre was also constructed also funded by UnWomen

10.3 Market Washing

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

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 2013 - \$60,783

12.0 LIBRARY SERVICES

Jill Best from Tauranga, New Zealand Library visited Fiji and held meeting with Chief Executive Officers of all municipal Councils in the western division at Nadi Town Council Chambers on 21st November 2013. Topics discussed were library services for the future and how to apply to Gates Foundation for computers.

Gates Foundation donated refurbished computers to the Council library. Internet access also provided to the students for their research work.

13.0 REPAIR, MAINTENANCE AND OTHER WORKS

Council properties repair and maintenance works carried out as and when required throughout the year.

14.0 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	-	56
Total revenue collected during the year	-	\$13,461
Total Expenditure for the year	-	\$11,477

15.0 PROJECTS UNDERTAKEN

15.1 Repair Works of Garvey Park after damages caused by Cyclone Evan

Funds given by Ministry of Local Govt to repair damages caused to Garvey Park.

GARVEY PARK DAMAGES TO PAVILION ROOF



15.2 UN Women funded Projects

UN Women funded Council for below projects worth \$10,000:

- Water Tank - Water tank installed near the public convenience and the Market . During the water cuts,

Council has faced problems with supply of water in the market and in the public convenience The water tank was installed in case of water cuts during emergency

WATER TANK PROJECT



- Repair/Maintenance of drains around Market - drains inside the market repaired.
- Handicraft Centre - There was no handicraft stall in Tavua Market. The newly handicraft centre provided opportunity for women vendors to earn revenue for their family

15.3 Proposed site for the Multi Purpose Court

Council backfilled the proposed site for Multipurpose Sports Courts with soil and made volleyball and netball courts.

16.0 CONCLUSION

Concil 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.

.....

TULSI RAM (MR)

For CHIEF EXECUTIVE OFFICER

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



6-8TH Floor, Ratu Sukuna House
2-10 McArthur St
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File: 987

13 November 2014

Chief Executive Officer
Tavua Town Council
P O Box 532
TAVUA



Dear Sir

AUDIT OF THE ACCOUNTS OF THE TAVUA TOWN COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2013

Two copies of the audited financial statements of the Tavua Town Council for the year ended 31 December 2013 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.

Yours sincerely

Tevita Bolanavanua
AUDITOR GENERAL

cc: Minister for Local Government, Urban Development, Housing & Environment

Encl.

TAVUA TOWN COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

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OFFICE OF THE AUDITOR GENERAL

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TAVUA TOWN COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

INDEPENDENT AUDIT REPORT

I have audited the accompanying financial statements of Tavua Town Council, which comprise the statement of financial position as at 31 December 2013, the statement of income and expenditure, statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information as set out on pages 11 to 15.

Management's Responsibility for the Financial Statements

The Special Administrator and management are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards for Small and Medium Sized Entities and the requirements of Section 57 (2) of the Local Government Act. These responsibilities include: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material mis-statements, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I have conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Disclaimer of Opinion

Tavua Town Council is a Municipal Council and the Financial Statements are required to be prepared in accordance with the International Financial Reporting Standards for Small and Medium Entities ("IFRS

for SMEs"). The Council is yet to comply with IFRS for SMEs as required for general purpose financial statements.

Accordingly, I am unable to determine the impact on the financial statements of the Council if any, adjustment which may be necessary if the financial statements were prepared under IFRS for SMEs.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for disclaimer of opinion paragraphs, I am unable to and do not express an opinion as to whether the financial statements present fairly in accordance with International Financial Reporting Standards for Small and Medium Sized Entities the financial position of Tavua Town Council as at 31 December 2013 and the results of its operations for the year then ended.



Tevita Bolanavanua
AUDITOR GENERAL

Suva, Fiji

13 November 2014



**TAVUA TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2013**

	Notes	2013 \$	2012 \$
CURRENT ASSETS			
Cash at bank and on hand	3	93,181	39,768
Receivables	4	14,618	13,866
Deferred Interest on finance lease		-	2,804
Other debtors		11,072	5,603
Total current assets		118,871	62,041
NON CURRENT ASSETS			
Property, plant and equipment	5	1,233,740	3,169,513
Total non current assets		1,233,740	3,169,513
TOTAL ASSETS		1,352,611	3,231,554
CURRENT LIABILITIES			
Accounts payable & accruals		13,699	22,542
VAT payable		13,006	12,592
Term loan	6	-	7,150
Deferred Income	7	60,315	-
Total current liabilities		87,020	42,284
NON-CURRENT LIABILITIES			
Term loan	6	-	7,157
Total non-current liabilities		-	7,157
TOTAL LIABILITIES		87,020	49,441
NET ASSETS		1,265,591	3,182,113
MUNICIPAL FUNDS			
Accumulated losses	8	(1,168,313)	(1,152,387)
Asset revaluation reserves	9	2,433,904	4,334,500
TOTAL MUNICIPAL FUNDS		1,265,591	3,182,113

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 11 to 15.



TULSI RAM

CEO

DATE: 31/10/2014.

**TAVUA TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013**

	Notes	2013 \$	2012 \$
INCOME			
Advertising		20	180
Building fees		70	1,084
Business, trading and other licenses		60,783	70,009
Bus station		6,081	5,822
General rates		31,476	37,301
Grant	2	32,685	-
Interest - overdue rates		753	950
Library		27	16
Market fees and charges		90,083	77,294
Miscellaneous		12,105	4,952
Parks and Ground fees		6,712	9,858
Rent from property		14,239	8,626
Taxi, bus and carrier stand Fees		23,564	19,286
Total income		278,598	235,378
EXPENDITURE			
Administration		93,838	107,937
Council expenses		3,429	17,055
Depreciation		43,436	428,482
Building health & safety		89,652	92,798
Library		5,283	4,322
Market expenses		21,237	16,346
Park and beautification		35,270	27,816
Property maintenance		1,076	2,279
Total expenditure		293,221	697,035
Net loss for the year		(14,623)	(461,657)
Accumulated losses at the beginning of the year		(1,150,941)	(689,284)
Accumulated losses at the end of the financial year		(1,165,564)	(1,150,941)

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 11 to 15.

TAVUA TOWN COUNCIL
STREETLIGHT RATE FUND
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013 \$	2012 \$
INCOME		
Streetlight rate	17,115	18,988
	<u>17,115</u>	<u>18,988</u>
Total income		
EXPENDITURE		
Streetlight Charges & Maintenance	18,418	29,136
	<u>18,418</u>	<u>29,136</u>
Total Expenditure		
Deficit for the year	(1,303)	(10,148)
Accumulated funds at the beginning of the year	67,909	78,057
	<u>66,606</u>	<u>67,909</u>
Accumulated funds at the end of the financial year		

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 11 to 15.

TAVUA TOWN COUNCIL
PARKING METER ACCOUNT
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2013

	Notes	2013 \$	2012 \$
CURRENT ASSETS			
Cash at bank	3	1,910	107
Receivables		1,179	1,179
Total current assets		<u>3,089</u>	<u>1,286</u>
NON CURRENT ASSETS			
Property, plant and equipment	5	212	3,009
Total non current assets		<u>212</u>	<u>3,009</u>
TOTAL ASSETS		<u>3,301</u>	<u>4,295</u>
CURRENT LIABILITIES			
Accounts payable & accruals		5,759	8
VAT payable		1,713	2,152
Term loan	6	-	6,984
Total current liabilities		<u>7,472</u>	<u>9,144</u>
NON CURRENT LIABILITIES			
Term loan	6	-	1,284
Total Non current liabilities		<u>-</u>	<u>1,284</u>
TOTAL LIABILITIES		<u>7,472</u>	<u>10,428</u>
NET ASSETS		<u>(4,171)</u>	<u>(6,133)</u>
MUNICIPAL FUNDS			
Accumulated losses	8	(6,388)	(8,350)
Asset revaluation reserves	9	2,217	2,217
TOTAL MUNICIPAL FUNDS		<u>(4,171)</u>	<u>(6,133)</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.



TULSI RAM

CEO

DATE: 31/10/2014

TAVUA TOWN COUNCIL
PARKING METER ACCOUNT
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013 \$	2012 \$
INCOME		
Tolls	4,406	4,713
Infringement fines	6,566	3,933
Others	2,489	3,928
Total income	<u>13,461</u>	<u>12,574</u>
EXPENDITURE		
Bank fees and charges	258	632
FNPF	509	398
Insurance	-	731
Interest on loan	1,224	1,468
Legal Fees	140	40
Depreciation	2,796	2,797
Miscellaneous	136	-
Printing & stationary	313	-
Repairs & maintenance/ certification	-	-
Salaries & wages	6,015	5,828
TPAF	29	-
Uniforms & boots	57	-
Total expenditure	<u>11,477</u>	<u>11,894</u>
Net surplus for the year	1,984	680
Accumulated losses at the beginning of the year	(8,372)	(9,052)
Accumulated losses at the end of the financial year	<u>(6,388)</u>	<u>(8,372)</u>

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 11 to 15.

TAVUA TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	2013 \$	2012 \$
Cash flows from operating activities			
Receipts from customers		352,613	262,331
Payments to trade creditors, other creditors and employees		(276,633)	(286,269)
Net cash provided by Operating Activities	11 (a) (i)	<u>75,980</u>	<u>(23,938)</u>
Cash flows from investing activities			
Acquisition of property, plant & equipment		<u>(8,260)</u>	<u>(260)</u>
Net cash used in Investing Activities		<u>(8,260)</u>	<u>(260)</u>
Cash flows from financing activities			
Repayment of borrowings		<u>(14,307)</u>	<u>(7,150)</u>
Net cash used in Financing Activities		<u>(14,307)</u>	<u>(7,150)</u>
Net Increase/ (decrease) in cash and cash equivalents		53,413	(31,348)
Cash and cash equivalent at the beginning of the year		39,768	71,116
Cash and cash equivalent at the end of the year	11 (a) (ii)	<u><u>93,181</u></u>	<u><u>39,768</u></u>

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

TAVUA TOWN COUNCIL
PARKING METER ACCOUNT
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	2013 \$	2012 \$
Cash flows from operating activities			
Receipts from customers		13,462	11,541
Payments to trade creditors, other creditors and employees		(3,391)	(8,697)
Net cash provided by Operating Activities	12 (a) (i)	<u>10,071</u>	<u>2,844</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		(8,268)	(5,989)
Net cash used in Financing Activities		<u>(8,268)</u>	<u>(5,989)</u>
Net Increase/ (decrease) in cash and cash equivalents		1,803	(3,145)
Cash and cash equivalent at the beginning of the year		107	3,252
Cash and cash equivalent at the end of the year	12 (a) (ii)	<u><u>1,910</u></u>	<u><u>107</u></u>

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

**TAVUA TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2013**

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 2013. 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. There wasn't any significant changes in the value of Property, Plant and Equipment.

(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

Liabilities for 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	2013	2012
	\$	\$
Challenge Fund Grant	32,685	-
	<u>32,685</u>	<u>-</u>
 NOTE 3. CASH AT BANK AND ON HAND		
Cash on Hand	50	50
Challenge Fund Account	69,952	6,543
Special Community Account	16,771	38,572
General Fund	6,408	(5,397)
	<u>93,181</u>	<u>39,768</u>

TAVUA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

		2013 \$	2012 \$
NOTE 3. (CONT'D)	PARKING METER		
	Parking Meter - ANZ Account	1,910	(726)
	Cash on Hand	-	833
		<u>1,910</u>	<u>107</u>
NOTE 4.	RECEIVABLES		
	General Fund		
	Rate debtors	6,575	6,115
	Sundry debtors	8,043	7,751
		<u>14,618</u>	<u>13,866</u>
	PARKING METER		
	Sundry debtors	<u>1,179</u>	<u>1,179</u>
NOTE 5.	Property, Plant & Equipment		
(a)	Land		
	Revaluation	310,000	310,000
	Accumulated depreciation	-	-
	Depreciation for the year	-	-
		<u>310,000</u>	<u>310,000</u>
	Building		
	Revaluation	1,026,890	1,026,890
	Accumulated depreciation	(100,180)	(66,771)
	Additions	-	-
	Depreciation for the year	(33,409)	(33,409)
		<u>893,301</u>	<u>926,710</u>
	Motor Vehicle		
	Revaluation	19,131	19,131
	Accumulated depreciation	(3,826)	-
	Additions	-	-
	Depreciation for the year	(3,826)	(3,826)
		<u>11,479</u>	<u>15,305</u>
	Office Furniture		
	Revaluation	12,000	12,000
	Accumulated depreciation	(5,583)	(3,722)
	Additions	-	-
	Depreciation for the year	(1,861)	(1,861)
		<u>4,556</u>	<u>6,417</u>
	Plant, Machinery & Equipment		
	Revaluation	35,323	35,063
	Accumulated depreciation	(24,839)	(16,523)
	Additions	8,260	260
	Depreciation for the year	(4,340)	(8,316)
		<u>14,404</u>	<u>10,484</u>
	Street lights		
	Revaluation	38,600	38,600
	Accumulated depreciation	(11,580)	(7,720)
	Additions	(23,160)	-
	Depreciation for the year	(3,860)	(3,860)
		<u>-</u>	<u>27,020</u>

TAVUA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

NOTE 5. (CONT'D)

(a)

	2013 \$	2012 \$
Roads and Drains		
Revaluation	3,004,841	3,004,841
Accumulated depreciation	(1,131,264)	(754,054)
Disposal	(1,496,367)	-
Depreciation for the year	(377,210)	(377,210)
	(0)	1,873,577
Written Down Value	1,233,740	3,169,513
Parking Meters		
Revaluation	11,400	11,400
Accumulated depreciation	(8,391)	(5,594)
Depreciation for the year	(2,797)	(2,797)
	212	3,009

NOTE 6. TERM LOANS (Merchant Finance)

General Fund		
Balance as at 1 January	14,307	21,450
Loan Raised	-	-
	14,307	21,450
Bank Fees	-	-
Interest & Charges	65	7
	14,372	21,457
Repayment	14,372	7,150
	-	14,307

The finance lease contract was entered into on 6 December 2011 with monthly payment of \$596.00 over 36 consecutive periods. This was to finance the purchase of a second hand Nissan Navara 4x4 Double Cab registration number EB288

Future commitments in respect of operating lease are as follows:

Within one year	-	7,150
After one year but not more than five years	-	7,157
	-	14,307

TERM LOANS (Parking Meter)

	2013 \$	2012 \$
General Fund		
Balance as at 1 January	8,268	14,257
Loan Raised	-	-
	8,268	14,257
Bank Fees	-	-
Interest & Charges	2,105	3,012
	10,373	17,269
Repayment	10,373	(9,001)
	-	8,268
Represented in the balance sheet as:		
Current	-	8,984
Non-current	-	1,284
	-	10,268

The loan raised under the provision of the Local Government Act is covered by registered mortgage No. 307227 by the Town Council over crown lease no: 11197 and limited guarantee by the Government of Fiji.

TAVUA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

		2013 \$	2012 \$
NOTE 7.	Deferred Income	60,315	-
	This relates to a Government grant received by the council amounting to \$85,000. Out of this \$24,685 has been utilised and \$60,315 is treated as deferred income.		
NOTE 8.	ACCUMULATED LOSSES GENERAL FUND		
	Accumulated general fund (Page 5)	(1,165,564)	(1,150,941)
	Street Light Account (Page 6)	66,606	67,909
	Prior year adjustment	(69,355)	(69,355)
		<u>(1,168,313)</u>	<u>(1,152,387)</u>
	PARKING METER		
	Accumulated general fund (Page 8)	(6,388)	(8,372)
	Prior year adjustment	-	22
		<u>(6,388)</u>	<u>(8,350)</u>
NOTE 9.	RESERVES		
	<u>Asset Revaluation Reserve</u>		
	Opening Balance	2,433,904	4,334,500
	Valuation during the year	-	-
	Asset revaluation reserve	<u>2,433,904</u>	<u>4,334,500</u>
	<u>Asset Revaluation Reserve - Parking Meter</u>		
	Opening Balance	2,217	2,217
	Valuation during the year	-	-
	Asset revaluation reserve	<u>2,217</u>	<u>2,217</u>
NOTE 10.	DEFERRED INTEREST	-	2,804
	The above relates to the upfront interest charged by the Merchant Finance on a finance lease.		
NOTE 11.	NOTES TO THE STATEMENT OF CASH FLOWS - GENERAL FUND		
(a)	Reconciliation of Net Cash provided by Operating Activities to Net deficit		
(i)		2013 \$	2012 \$
	Net deficit for the year - General fund	(14,623)	(461,657)
	Net deficit for the year - Street Light fund	(1,303)	(10,148)
	Depreciation and amortisation	43,436	428,482
	Interest on Loan	-	2,152
	Net cash provided by operating activities before changes in assets and liabilities	<u>27,510</u>	<u>(41,171)</u>

TAVUA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2013

NOTE 11. a) i) CONT'D

	2013 \$	2012 \$
Change in assets and liabilities:		
Decrease in receivable	4,851	7,965
Increase in deferred income	60,315	-
Increase in deposits	(8,266)	(897)
(Decrease)/Increase in creditors and borrowings	(8,430)	10,165
Net cash inflows from operating activities	<u><u>75,980</u></u>	<u><u>(23,938)</u></u>
 (ii) Cash at bank	 <u><u>93,181</u></u>	 <u><u>39,768</u></u>

NOTE 12. NOTES TO THE STATEMENT OF CASH FLOWS - PARKING METER

(a)

**Reconciliation of Net Cash
provided by Operating Activities
to Net Surplus**

(i)

Net surplus/(deficit) for the year	1,962	680
Depreciation and amortisation	2,796	2,797
Net cash provided by operating activities before changes in assets and liabilities	<u>4,758</u>	<u>3,477</u>
Change in assets and liabilities:		
Increase/(Decrease) in receivable	-	(1,033)
Increase/(Decrease) in VAT payable	5,752	(142)
Increase/(Decrease) in creditors and borrowings	(439)	542
Net cash inflows from operating activities	<u><u>10,071</u></u>	<u><u>2,844</u></u>

(ii) **Cash and Cash Equivalents**

Cash at Bank	<u>1,910</u>	<u>107</u>
	<u><u>1,910</u></u>	<u><u>107</u></u>

NOTE 13. CAPITAL COMMITMENTS

Capital commitment as at 31 December 2013 was Nil.

NOTE 14. 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 Tavua Town Council and to preserve the amenities or credit therefore.

NOTE 15. 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.

