



# NADI TOWN COUNCIL

## Annual Report for the Year 2005

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PARLIAMENT OF FIJI  
PARLIAMENTARY PAPER NO. 92 OF 2020

# **NADI TOWN COUNCIL**

## **ANNUAL REPORT**

(Section 19 - Local Government Act, Cap 125)

**FOR THE YEAR ENDED  
31ST DECEMBER, 2005**

**CR. S.MUDALIAR  
MAYOR**

**ROBIN K. ALI  
TOWN CLERK/C.E.O.**



### DIRECTORY

**LOCATION** : MAIN STREET  
NADI

**ADDRESS** : P.O.BOX 241, NADI  
TELEPHONE: 6700133  
FAX : 6701202

**AUDITOR** AUDITOR GENERAL

**BANKER** WESTPAC BANKING CORPORATION – NADI

**SOLICITORS** MESSRS SAHU KHAN & SAHU KHAN, BA  
MESSRS PATEL & SHARMA, NADI

**INSURERS** MARSH & McLENNAN, LAUTOKA.

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## **NADI TOWN COUNCIL** **ANNUAL REPORT FOR THE YEAR 2005**

### **1. COUNCIL OF THE YEAR 2005**

The following Councillors served for Nadi Town Council prior to 2005 Municipal Elections held in October.

Councillor	Dharmesh Motiram
Councillor	Patilia Tuidraki
Councillor	Ratu Maikeli Lalabalavu
Councillor	Bal Ram
Councillor	Sanjeet Patel
Councillor	Dr Abdul Gani
Councillor	Salesh Mudaliar
Councillor	Shyam Sundaram
Councillor	Tikiko Dovi Naciqa
Councillor	Timoci Koroigica
Councillor	Suresh Pratap
Councillor	Tony Morreli
Councillor	Bernadette Chetty
Councillor	Atil Gosai
Councillor	Roshan Ali

### **2. NADI TOWN COUNCIL MUNICIPAL ELECTIONS**

Council Election under the Local Government Act was held on 22<sup>nd</sup> October, 2005 which resulted in election of the following Councillors:-

Nadi	:	Councillor	Dharmesh Motiram
		Councillor	Patilia Tuidraki
		Councillor	Ratu Maikeli Lalabalavu
		Councillor	Mala Sivan
		Councillor	Sanjeet Patel
Namaka	:	Councillor	Allan Florian
		Councillor	Salesh Mudaliar
		Councillor	Tarun Patel
		Councillor	Hari Charan
		Councillor	Timoci Koroigica
Martintar	:	Councillor	Ahmad Mohammed
		Councillor	Mohini Lata Anthony
		Councillor	Liliana Keith-Reid
		Councillor	Atil Gosai
		Councillor	Roshan Ali

### 3. MAYORAL ELECTIONS

Mayoral Election was held on 28<sup>th</sup> October 2005 which resulted in Councillor Mudaliar being elected Mayor and Councillor T. Koroqica being elected Deputy Mayor of the Council for the ensuing year.

### 4. APPOINTMENT OF COMMITTEES:-

The following committees were appointed by the Council.

- ◆ Health, Market and Parks
- ◆ Development, Town Planning Works and Buildings
- ◆ General Purposes and Library
- ◆ Finance and Planning
- ◆ Staff
- ◆ Building Plans

The Health, Market and Parks, Development, Town Planning Works and Building, General Purposes & Library, Finance and Planning committees were required to meet once every month to transact all business which fell within its jurisdiction and the Staff and Building Plans Committee met as and when required.

### 5. PRINCIPAL OFFICERS

Town Clerk/CEO	-	Mr. Robin K. Ali (JP)
Works Superintendent	-	Mr. Bakshish Singh (JP)
Treasurer	-	Mr. Pardeep Kumar Lal
Health Inspector	-	Mr. Sakaraia Serau

### 6. AUDITORS OF THE COUNCIL - Auditor - General of Fiji

### 7. SOLICITORS OF THE COUNCIL -

- (1) Messrs. Sahu Khan & Sahu Khan, Ba.
- (2) Messrs. Patel & Sharma, Nadi
- (3) Messrs. Koyas, Nadi
- (4) Messrs. Janend Sharma, Nadi

### 8. NUMBER OF MEETINGS HELD DURING THE YEAR 2005 COUNCIL MEETINGS

Ordinary	-	10
Annual	-	1
Special	-	4
Emergency	-	2

## 9. **COMMITTEE MEETINGS**

Health, Market & Parks	-	10
Development, Town Planning Works and Building	-	10
Finance and Planning	-	10
General Purposes, Tourism and Library	-	9
Staff Committee	-	2

## 10. **VISITORS**

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

- |                  |   |   |
|------------------|---|---|
| 1. Cai Jinbias   | - | Chinese Embassy, Suva   |
| 2. Eugene Berg   | - | French Ambassador, Suva   |
| 3. Hon. Pio Wong | - | Minister for Local Government, Housing, Squatter Settlement and Environment |
| 4. Bechu Prasad  | - | Sabeto, Nadi  |
| 5. David Lyon    | - | US Ambassador to Fiji, Suva   |

## 11. **NADI TOWN COUNCIL**

### **HISTORY**

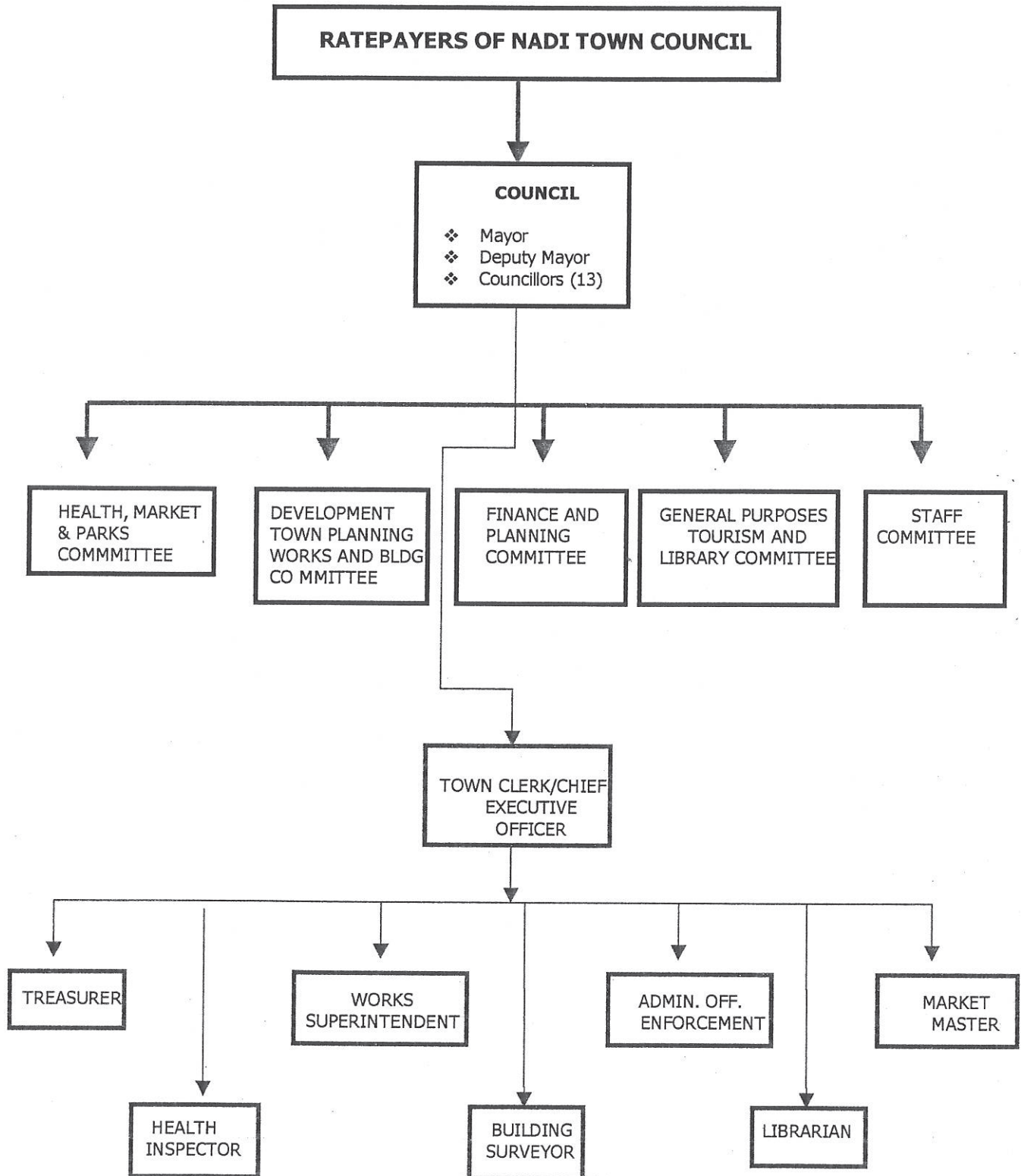
Nadi Township was established in 1947. In 1967 the election system to elect the members of the Board was introduced. The Board was upgraded to Council status in 1972 under the Local Government Act (Cap 125). The Local Government Act provides for the manner in which the Council may function, levy and collect rates, exercise its powers and expend its funds.

The Nadi Town Council is responsible for the provision and maintenance of a wide range of services to ratepayers in its 576.47 hectares locality. These services include sanitation services, roads, carparks, business licensing, gardens, parks and public recreational facilities such as the Municipal library, Market and the Civic auditorium.

Such services are financed from rates, fees and charges with the exception of capital works, which are generally financed from loan funds. The Council does not receive grants from the Central Government, for the above services.

Under Section 57 of the Local Government Act, the Council is required to prepare annual statements before 31 May every year showing the assets, liabilities, income and expenditure of the Council on the 31 December of the preceding year. These annual statements are to be audited by the Auditor General and certified by August of every year.

12.

**ORGANISATION STRUCTURE**



### 13. **VISION, MISSION AND GOALS**

#### 13.1 **OUR VISION**

To be a clean and beautiful city that is leading and innovative, valuing diversity, involving its community, balancing its ratepayers and citizens needs for now and in the future.

#### 13.2 **OUR MISSION**

To promote health, welfare and convenience of the inhabitants of the municipality and to preserve the amenities or credit for the present and future generation.

#### 13.3 **OUR GOAL**

- (a) To revitalize the town in order to enhance the quality of life of the residents.
- (b) To improve traffic safety and pedestrian safety in the town.
- (c) Make provisions for people with disabilities.
- (d) Provide adequate parking space for the citizens and visitors of the town.
- (e) Improve visual aesthetics of the town.
- (f) Work towards finding a permanent solution to the flooding faced by the town.
- (g) To have an effective town planning scheme which has policies and proposals for the controlled development and use of land in the town.
- (h) To support and promote the town's economy without losing its social and environmental values.

### 14. **TOWARDS OUR VISION, MISSION AND GOALS**

1.0 The council has an effective town planning scheme. The objectives of the scheme are:

- (i) To develop policies and proposals and relate them to the precise area of the land.
- (ii) To provide detailed basis of development control
- (iii) To provide detailed basis for co-ordinating the developments and their use of land.
- (iv) To bring local and detailed planning usage before the public.

- 2.0 The Council with the assistance of the Director Town and Country Planning has completed the drainage scheme plan for Nadi which guides the Council in the alleviation of the flooding problem.
- 3.0 The Council has already obtained the necessary approval of the respective authorities for constructing a link road between the Hospital road and Nadi Back road. Upon completion this will considerably reduce the traffic congestion in the town.
- 4.0 The Council now has a master plan to revitalise the central business district of Nadi. The first stage of this plan is almost complete. The key elements being:-

❖ **IMPROVED TRAFFIC SAFETY**

Intersections are improved through kerb extensions to minimise illegal use of the corners. Sight lines have improved as a result. There is better management of carparking in these areas.

❖ **IMPROVED PEDESTRIAN SAFETY**

Crossing areas are clearly defined through kerb extensions which reduces the effective distance that a pedestrian has to cross the road. These crossings are raised platforms, further increasing safety due to the reduced traffic speed at these crossings.

❖ **REDUCED TRAFFIC SPEED**

Due to the raised platforms at crossing points traffic speed will be encouraged to remain at an acceptable and safe level.

❖ **PROVISION FOR PEOPLE WITH DISABILITIES**

With the use of tactic marker pavers at crossing points, crossing the road has been made simpler and safer for people with impaired vision (This measure complies with International standard). The raised platform at crossings make it easier for pedestrians on wheelchairs.

❖ **IMPROVED VISUAL AESTHETICS**

The overall aesthetics of the street space has been greatly enhanced through planting and gardens, new streetlights, seats and garbage bins.

15. **HIGHLIGHTS OF YEAR 2005**

**ACHIEVEMENTS TO BE PROUD OF IN THE YEAR 2005**

1. Design of Link Road from Nadi Back Road to Hospital Road
2. Traffic light design works have been completed.

3. Traffic Management Study have been completed
4. Scheme plan for Arcade Development

## 16. **TOWARDS DEPARTMENTAL PERFORMANCE**

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

### 1.0 **FINANCE**

#### **RATES LEVY**

The Unimproved Capital Value of properties in Nadi for rating purposes was

The following rates were levied for the year 2005.

General Rate .62 cents in the dollar on UCV.

Special Loan (Service) Rate .38 cents in the dollar on UCV.

Agricultural rate .03 cents in the dollar on UCV.

### 1.1 **DISCOUNT ON RATES**

Discount on rates was allowed as follows:

- (a) For all 2005 rates paid in January – 7% discount.
- (b) For all 2005 rates paid in February – 5% discount.

### 1.2 **RATES COLLECTION**

The rates collection for 2005 was as follows:

<b>PARTICULARS</b>	<b>RATES</b>	<b>ARREARS</b>	<b>TOTAL</b>
	<b>STRUCK</b>	<b>\$</b>	<b>\$</b>
	\$		
Rates Due	1105094	2753509	3858603
Less Collection	810987	769060	1580047
Less Discount	47,688	76,398	124,086
	246,419	1,908,051	2,154,470
Add Interest 31/12/05		150,776	150,776
Balance Outstanding	246,419	2,058,827	2,305,246
Percentage Collection	78%	28%	44%



1.3 **REVENUE SOURCES OTHER THAN RATES  
GENERAL FUND**

Revenue from sources other than rates represent almost 72% of the total revenue in General Fund. A significant part is derived from Business Licences, Market Fees, Rental from Council Properties, Bus Stand Charges, Public Carpark and Parking Meters.

1.4 **ESTABLISHMENT**

Treasurer	-	1
Assistant Treasurer	-	1
Rates/Admin Clerk	-	1
Cashier	-	1
Accounts Clerk	-	1
Stores/Purchasing Officer	-	1



## **HEALTH ANNUAL REPORT**

### **1. INTRODUCTION**

The Health Department took new set of challenges for the year 2005 with the vacancy created by the departure of one of its experienced staff.

The year 2005 was a hectic and challenging one due to the rapid expansion or developments in Nadi Town and its peripheral boundaries. Nadi is fast developing and the demand for services rapidly increases with high expectations from residents and members of the public.

One permanent staff and 2 temporary staffs were recruited to fill the vacancy in the department and the training was given to these new recruits to familiarize themselves with the demand of the services.

Cleaning was organized by groups and individuals who volunteered to clean the beaches. The department is very grateful to these civic-minded citizens who contribute to the cleanliness of Nadi. Major emphasis was placed on the beach areas of Wailoaloa and Newtown where tourists and locals frequently go to enjoy. The report encompasses the **highlights** in terms of facts and figures of inspections and programme carried out in the year 2005.

### **2. ESTABLISHMENT**

1 Health Inspector	-	Mr Sakaraia Serau
1 Senior Assistant Health Inspector	-	Mrs Premila Chandra
1 Assistant Health Inspector	-	Mr Andrew Prasad
1 Litter Prevention Officer	-	Mr Taniela Saturu Boseiwaqa
2 Temporary Litter Prevention Officers	-	

The staff from the department attended local training courses to update their knowledge on current developments in the field of environmental health, and its related areas of studies.

### **3. BUSINESS LICENCES AND REGISTRATION OF PREMISES**

The following premises were registered and Business Licences were issued by the Council during the year;-

<b><u>NO.</u></b>	<b><u>TYPES OF PREMISES</u></b>	<b><u>NO. OF LICENCES ISSUED</u></b>
1	Hotels/Apartments	20
2	Motels/Guests Houses	12
3	Restaurants	85
4	Takeaways/Milk Bar/Dairy	49
5	Garment Factories	19
6	Service Station	6
7	Theatre	2
8	Pool-Table/Billiard/Amusement	7

9	Private Clubs	2
10	Butchers	15
11	Supermarkets	30
12	Barber/Chiropodists	40
13	Schools/Commercial	5
14	Bakery	14
15	Night Clubs	6
16	Laundry	2
17	Food Factory/Aerated Water	8
18	Massage Parlour	7
19	Garbage Contractor	1
20	Exporter Fresh Vegetables	1
21	Kava Saloon	6
22	Exporter Fish	2

#### 4. **HAWKERS LICENCES**

Number of licences issued to hawkers operating in the town boundary were as follows:-

<b><u>NO.</u></b>	<b><u>TYPE OF OPERATION</u></b>	<b><u>NO. OF LICENCE ISSUED</u></b>
1	Sweat Meat	5
2	Ice Cream	3
3	Caravan	3

5. A) SUMMARY OF INSPECTIONS

<u>NO.</u>	<u>TYPES OF PREMISES</u>	<u>TOTAL INSPECTIONS</u>	<u>TOTAL RE-INSPECTIONS</u>	<u>TOTAL</u>
1	House to house Inspection	666	503	1169
2	Investigation of complaints, nuisance etc.	244	184	428
3	Hotels, Motels and guest houses	92	57	149
4	Factories and Workshops	43	25	68
5	Dance hall, night clubs, cinema houses etc	27	18	45
6	Schools	11	3	14
7	Laundaries	24	16	40
8	Hairdressers and Chiropodists etc	56	41	97
9	Foodshops, food stores, markets etc	126	92	218
10	Restaurants and refreshments bars	235	161	396
11	Aerated Water and other food factories	17	12	29
12	Bakehouses	47	33	80
13	Inspection of public conveniences	238	232	470
14	Butcher Shops	41	27	68
15	Food vehicles and food carts	43	30	73
16	Storm water drains	280	252	532
17	Refuse Dumping	463	463	926
18	Inspection of vacant lots	739	493	1232
19	Inspection to sweetment kitchens	5	2	7
20	Inspection of sewer manholes	146	133	279
21	New Building works in progress / site Inspection / final inspection	123	45	168
22	Inspection of taxi, carrier, mini bus stand/bus Bay	49	19	68
23	Inspection of Private Carpark	24	14	38
24	Inspection of alleyways/service lanes/arcades	26	22	48
25	Inspection of Public Litter Bins	52	49	101
26	Inspection of Civic/Children's Park	20	17	37
27	Inspection of Commercial Building/Shops	53	9	62
	<b>Total</b>	<b>3890</b>	<b>2952</b>	<b>6842</b>



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

<b><u>NO.</u></b>	<b><u>ITEMS</u></b>	<b><u>ORDERED</u></b>	<b><u>COMPLIED</u></b>
1	Investigations of complaints, nuisances etc	197	145
2	Improvements to hotels, motels and guest houses	39	57
3	Improvements to Factories and Workshops	20	15
4	Improvements to night clubs, cinema houses etc	19	13
5	Cleansing or improvements to Schools	1	-
6	Cleansing or improvements to laundaries	12	9
7	Improvements to Hairdressers and chiropodists etc	43	39
8	Improvements to Foodshops, foodstores, markets etc	69	62
9	Improvements to restaurants and refreshment bars	144	109
10	Improvements to Aerated Water, Other Food Factories	14	10
11	Cleansing or improvement to Bakehouse	37	30
12	Improvements to Public Conveniences	181	163
13	Cleansing or improvements to Butcher Shops	24	21
14	Improvements to Food Vehicles and Food Carts	15	12
15	Cleansing or improvements to Storm Water Drains	203	146
16	Removal of accumulation of refuse etc	447	341
17	Clearing of overgrowth or long grass	601	312
18	Improvements to sweetmeat kitchens	10	15
19	Provision of Garbage bins	270	201
20	Abatement of Mosquito Breeding	133	122
21	Abatement of Nuisances from animals or poultry	26	6
22	Impounding or straying animals	18	18
23	Leaking water main referred to PWD	23	23
24	Overflow of sewer referred to PWD	16	16
25	Improvement to buses for diesel/grease leakage.	16	-
	<b>Total</b>	<b>2,578</b>	<b>1,885</b>

- This column may include work completed during the year under review but ordered during previous year

7. **NOTICES & VERBAL WARNINGS ISSUED TO DEFAULTERS OF BY-LAWS**

NO.	TYPES OF NOTICES ISSUED	NO. ISSUED	NO. COMPLIED	NO. NOT COMPLIED
1	Abatement of nuisance	10	10	----
2	Litter Offence - Reminder Notices - Verbal Warnings	216 205	214 175	2 30
3	Keeping Poultry in Town Boundary	5	5	----
5	Illegal sale of cooked food	18	18	-
6	Provision of Garbage Receptacles - Verbal Warnings - Notices	56 266	56 263	- 3
7	Impounding of Stray Animals	8	8	-
8	Operating Business without Health permit	6	6	-
9	Cease burning of rubbish	8	8	-

8. **LEGAL ACTIONS**

Total number of legal proceedings instituted during the year:-

**Offences**

(i) **Litter**

Fixed penalty notices issued	-	73
Fixed penalty fines paid	-	53
Fixed penalty cancelled	-	9
Fixed penalty convicted & fined	-	4
Pending in Court	-	6
Acquitted	-	1

(ii) **Overgrowth of grass.**

No. of persons charged	-	20
Convicted and fined	-	5
Settlement out of court	-	2
Pending in court	-	13

(iii) **Operating business without Health/Business Licence.**

Charged	-	6
Convicted and fined	-	1
Settlement out of court	-	5

(iv) **Keeping animals.**

Charged	-	1
Pending	-	1

9. **COMPLAINTS RECEIVED**

<b>No.</b>	<b>Attended</b>	<b>Complied</b>
244	244	184

10. **NOISE PREVENTION AND ABATEMENT PERMIT ISSUED**

All noise prevention and abatement issues were referred to the Enforcement Department of the Council.

11.(a) **PURE FOOD**

Monitoring of food premises and restaurants kitchens continued during the year on regular basis to maintain the required standards and also for the purpose of renewal of business licences.

(b) **FOOD CONDEMNATION.**

139 assorted packets and 474.3kg of assorted meat, seafood, frozen vegetables and processed food was condemned during the year from supermarket due to the refrigerator breakdown and purification of the item which was declared unfit and unsafe for human consumption.

12. **PUBLIC CONVENIENCE**

All public conveniences were thoroughly cleaned and maintained in a hygienic condition during the year under the supervision of Health Inspectorate staff.

Renovation and upgrading works was also conducted.

13. **GARBAGE COLLECTION**

The total number of loads of refuse collected and disposed during the year was as follows:-

Households refuse by Garbage contractors	586 loads
Garden refuse by Councils trucks	14 loads
Garden refuses by Hire trucks during free picking	1,718 loads
<b>Total</b>	<b><u>2,318 loads.</u></b>

All household refuse collected by the contractor is disposed off at Lautoka City Council's Vunato Dump.

14. **ANTI-MOSQUITO SPRAYING/LARVICIDING OF DRAINS**

Anti-mosquito clean-up campaign was conducted twice during the year.

Larviciding of drains and ponds was continuously conducted during the year with biological control and use of abate.



15. **VOLUNTEER GROUP CLEAN UP CAMPAIGN.**

The following organizations/groups volunteered to conduct clean up campaigns on our famous picnic spot at Wailoaloa Beach and the surrounding areas.

- i) Air Pacific Netball Club
- ii) International School, Nadi.

16.(a) **DOG TRAPPING**

Dog trapping was conducted by the staff as and when required. All dogs were kept at the Council Depot. All dogs claimed were required to pay dog licence before being released while the unclaimed were put to sleep by the Veterinary. Total of 15 dogs were trapped.

(b) **DOG POISONING.**

Dog Poisoning was carried out by the Ministry of Agriculture's Animal Health and Production Unit with the assistance of Health Department. Details as follows:-

No. of Baits laid	-	1315		
No. of baits taken	-	882		
No. of dead dogs collected				
Male	-	99		
Female	-	110	=	209
No. of dead cats collected.				
Male	-	16		
Female	-	26	=	42

17. **BULA FESTIVAL 2005 – 5<sup>TH</sup> AUGUST TO 14<sup>TH</sup> AUGUST 2005.**

Bula Festival is an annual event in Nadi and as usual our Health Department Staff carried out all inspections of food stalls and issued permits accordingly. A total number of 84 foodstalls were issued with permits which covers all guideline of food hygiene, wastewater disposal, occupational health and safety and proper garbage disposal.

The site was constantly monitored by our field officers and all refuse was collected and cleared by our Depot Workers daily.

After the event was over on 14<sup>th</sup> August, 2005 a thorough cleaning of the site was carried out to our satisfaction. During the event no complaint was received by the department in the areas of food quality and hygiene.

18. **METHODIST CHURCH CONFERENCE 2005 – PRINCE CHARLES PARK & KOROIVOLU PARK 19<sup>TH</sup> – 27<sup>TH</sup> AUGUST 2005.**

This year Nadi hosted another major event which is the Methodist Church Conference. Again our department field officers were involved in monitoring of the site as per inspection of food stalls and cleaning of refuse. A total number of 27 permits were issued to food stall owners which covered all guidelines of food hygiene, water disposal, occupational health and safety and proper garbage disposal.

The site was monitored on daily basis and our workers were present at the site daily to clear all refuse. No major complaint was received by the department as far as food quality and hygiene is concern.

19 **CLEAN UP FIJI CAMPAIGN.**

Clean up Fiji Campaign was held on the 17<sup>th</sup> September 2005. It was a nationwide event. Nadi Town Council hosted the Clean Up for Nadi Division and approximately 200 people from all works of life turned up and took part in this event.

The clean up started from Sonaisali Junction of Queens Road to Aero Town (Votualevu Roundabout).

Council hired trucks sponsored by Merchant Finance. Four (4) truck loads of refuse was collected and disposed.

Our Health Inspectorate Staff was involved in the coordination and supervision of the event for Nadi Division.

20. **STAFF MATTERS – WORKSHOPS AND SHORT COURSES.**

1. February 2005 – HACCP and Food Industry Focus Group Meeting was attended at Tanoa International Hotel.
2. April 2005 – National Waste Management Strategy – Waste Forum 3 was attended at Southern Cross Conference Room.
3. November 2005 – National Waste Management Strategy – Waste Forum 4 was attended at Southern Cross Conference Room.
4. November 2005 – Health Inspector's Workshop – Raffles Tradewinds Hotel, Lami.

2.1 **BUILDING PLANS.**

The total number of building plans scrutinized during the year was **290.**

2.2 **GENERAL**

- I. Scrutinizing of building plans
- II. Assist in building section
- III. Preparation of new premises files and filing of correspondences.
- IV. Public Health education Awareness.
- V. Attend to Court Cases
- VI. Litter Prevention Awareness
- VII. Enforcement of Public Health Act.
- VIII. Carry out Special Projects.
- IX. Attend to all committee meetings and specific meeting of the council
- X. Preparation of monthly reports
- XI. Organize Special events
- XII. Liaise with other departments seeking assistance for the Council.
- XIII. Attending to complaints



- XIV. Organize department meetings and briefings.
- XV. Preparing circulars to advise ratepayers of Council activities/events.

## 23 **CONCLUSION/RECOMMENDATIONS ETC.**

The Health Department was stretched in its manpower needs to its most challenging year in 2005 due to staff turnovers and training needed for new recruits in addition to carrying out responsibilities of the department.

Two (2) temporary Litter Prevention Officers were recruited and trained to help alleviate the problem of littering in town. Some limitations were encountered during the year such as transport, resignation and few incidents but it is all part of working in a challenging environment.

Development in Nadi increased, as is the demand for efficient services and the generations of waste. The most difficult situation in Nadi now is the demand on sewerage services. The Navakai Sewerage treatment plant is now operating on its maximum capacity and all stakeholders involved are urged to lobby the government to upgrade and increase the capacity of the Navakai Sewerage Plant to cater for the increased development. With the upcoming Housing Authority areas and other subdivision the sewerage services is important to alleviate the existing situation.

The department would like to express gratitude to other departments, government departments, individuals and volunteer Clean up groups such as Air Pacific Netball and other organization who supported the department during the cleaning campaign and other civic activities.

## **ENGINEERING DEPARTMENT**

### **1. ESTABLISHMENT**

Manager Building and Engineering Services -	1
Leading Hand	- 2
Workforce	- 29
Leading hand Parks & Gardens	- Vacant
Technical Assistant	- 1

### **2. INTRODUCTION**

This report briefly describes the nature and extent of works carried out by the Engineering Department of Nadi Town Council during the year. The report is divided into the following sections:-

1. Roads
2. Drains
3. Parks and Gardens
4. Buildings
5. Street Lights
6. Contract Works
7. Town Planning
8. Work Force

### **3. ROADS**

Council maintains 65 kilometers of roads within Nadi Town Boundary.

Road work is divided into two (2) sections.

- a. Maintenance
- b. Capital

#### **(i) Maintenance Work**

These involve the grass cutting, raking cleaning and leveling of road verges. Desalting of footpaths and road gutters, patching of pot holes and repairs of road carriage ways, footpaths and walkways, installations of road signs and names, marking of roads and parking meter bases, taxi and carrier stands. During the year we also started on the laying of kerbs and gutters on old subdivisions which were developed without these amenities. The Council spent \$202,000.00 for the maintenance of the above works during the year.

#### **(ii) Capital Works**

- |     |                    |   |  |
|-----|--------------------|---|--|
| (1) | Link Road          | - | \$1.5 million – plans drawn, tender called.              |
| (2) | Arcade Development | - | Scheme drawn, expression of interest sought.             |
| (3) | Mini Market        | - | market completed in August, 2005.                        |
| (4) | Traffic Lights     | - | \$200,000.00 – installation will be done by March, 2006. |

#### 4. **DRAINAGE**

The Council carried out works on the following drains during the year which included maintenance and construction of new drains.

- a. Waqadra Ground Drainage
- b. Mountain view drainage for compulsory acquisition.
- c. Waqadra Housing drainage
- d. Drainage Board drain at Nadi Back Road.
- e. Namaka Industrial and Beddoes Circle.

#### 5. **PARKS AND GARDENS**

The Council had constructed forty eight new garden beds with weathered rocks and stones in the municipality. Two pitch stone seats with formation of gardens were constructed in the parks.

Council also maintained children's park with general painting works and installation of playing amenities and also all the garden beds and garden kerbs were re-painted and new plant were planted in the municipality.

General maintenance work was carried out to the nursery and all beautification works in the municipality.

#### 6. **STREET LIGHTS**

Repairs of street lights were carried out by Betta Electric Company Limited on contract and repairs amounted to \$26,000.00 and 40 new lights were installed at Matavolivoli and Savunawai at the cost of F\$15,000.00.

#### 7. **MAINTENANCE OF VEHICLES AND PLANT**

The Council's Mechanical Workshop at the Works Depot Comprised of 1 established staff who continuously carried out all repairs and general maintenance works.

#### 8. **NADI TOWN BOUNDARY EXTENSION**

Council for the year 2005 has recommended that the following areas be included in the town boundary:-

- i) Nasoso
- ii) Nadi Back Road
- iii) Queens Road up to Nasoso Junction
- iv) Denarau and Fantasy Island.



## 9. **ZONING**

The zoning proposal as shown in the scheme is to achieve a sound order pattern which can cater for the future growth of Nadi Town for the next ten years or so from the date of implementation. The table below shows the area occupied by land use.

<b><u>ZONE</u></b>	<b><u>AREA (ha)</u></b>	<b><u>PERCENTAGE</u></b>
Residential	246.47	40%
Commercial	53.9	8.9%
Industrial	37.2	6.1%
Civic Community	53.4	8.8%
Open Space	129.8	21.4%
Hotel	81.97	13.6%

## 10. **REZONING APPLICATIONS**

Total number of applications received for rezoning - 6  
Total approved - 4

## 11. **DREDGING OF NADI RIVER**

Council's repeated request for the dredging of Nadi River to alleviate flooding has been accepted by MAAF. Land and Water Resource Management(LWRM), a division of MAAF will carry out the dredging project. Dredging will confine to the river mouth in order to desilt sedimentation that has built up and blocked the river mouth. Dredging will be carried for flood mitigation purposes for a design of 1.10 year flood return period.

Sinclair Knigh Merz, Commission by Land and Water Resource Management has carried out an Environmental Impact Assessment (EIA) to assess the potential impacts of the proposed dredging on the Local Environmental and to recommend appropriate mitigation and remedial measures.

We sadly report that no progress has been made in this project despite the above.

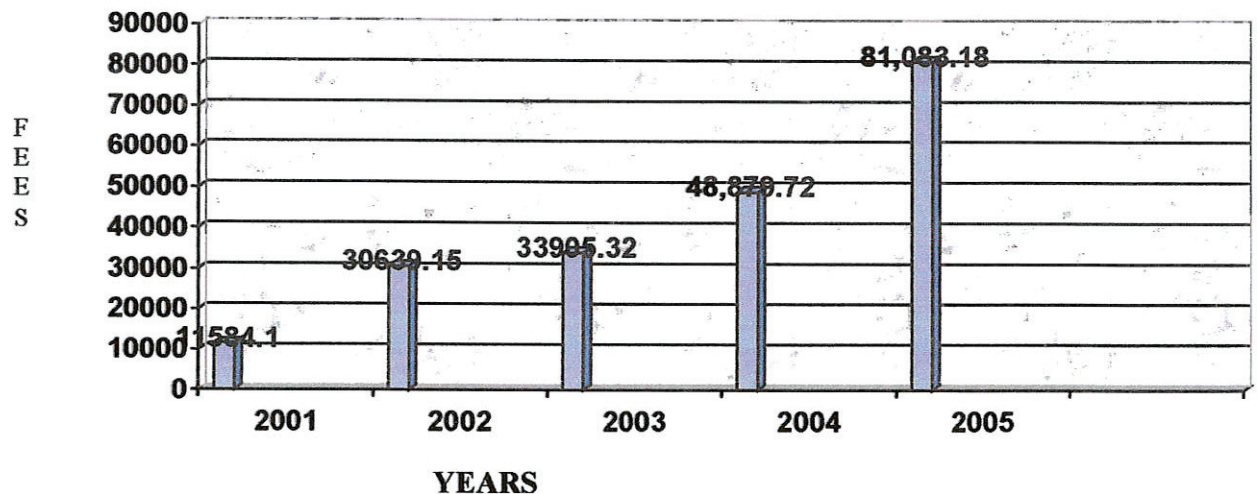
**BUILDING****BUILDING DEVELOPMENT**

Nadi Town Covering an area of 780 hectares is divided into three wards:-

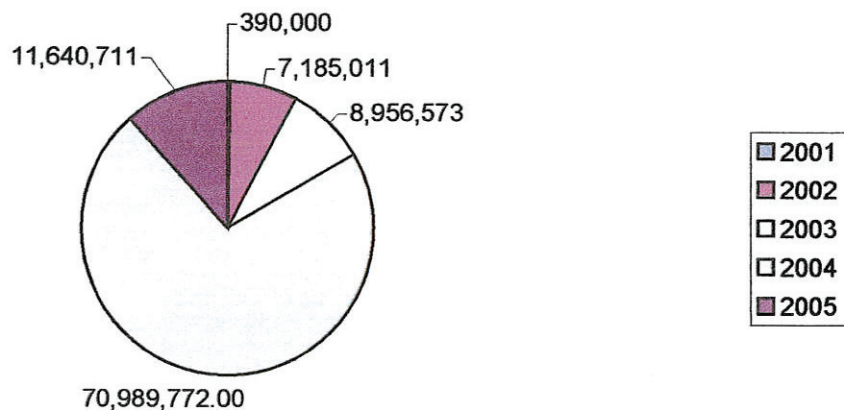
1. Town Ward
2. Martintar Ward
3. Namaka Ward

The total number of building application received during the year was 192 total to an aggregate value of 29.17 million dollars. The total revenue received for processing these applications were \$81,083.18. A comparison of building permit fees for the last five (5) years is provided in graphical form at Chart 1. Chart 2 shows the comparative volume of building works approved in the last five years.

**CHART 1 : BUILDING FEES**



**CHART 2 - BUILDING FEES**



**BUILDING APPLICATIONS RECEIVED DURING THE YEAR 2005**

<b><u>MONTHS</u></b>	<b><u>NO. OF APPLICATIONS RECEIVED</u></b>	<b><u>VALUE(\$)</u></b>	<b><u>FEES(\$)</u></b>
January	11	787,677.78	2,163.49
February	22	3,346,073.75	8,949.25
March	19	1,853,527.50	4,268.08
April	10	454,330.00	1,296.26
May	15	3,215,879.78	7,812.07
June	14	4,654,086.00	11,004.28
July	21	1,879,967.75	4,928.00
August	17	6,489,769.25	14,105.84
September	24	2,080,538.00	5,128.80
October	10	143,040.50	617.27
November	18	2,415,934.00	5,588.35
December	<u>11</u>	<u>1,982,398.00</u>	<u>15,221.49</u>
<b>Total</b>	<b>192</b>	<b>29,174,442.31</b>	<b>81,083.18</b>

**2. SUMMARY OF BUILDING APPLICATIONS RECEIVED- 2005**

	<b><u>NO.</u></b>	<b><u>VALUE(\$)</u></b>
Commercial Buildings	19	16,588,491.00
Residential Buildings	52	9,456,532.28
Industrial Buildings	5	1,171,671.00
Addition, Alterations & Renovations	58	2,855,490.50
Miscellaneous (Schools, Churches, Retaining Walls, Fencing Carport etc.)	<u>35</u>	<u>1,198,398.03</u>
<b>Total</b>	<b><u>169</u></b>	<b><u>31,270,582.81</u></b>

**3. SUMMARY OF BUILDING APPLICATIONS APPROVED - 2005**

Commercial Buildings	5	1,738,726.50
Residential Buildings	37	3,899,304.78
Industrial Buildings	3	904,896.00
Addition, Alteration & Renovations	42	1,993,604.25
Miscellaneous, (Schools, Churches, Retaining Walls, Fencing, Carport etc.)	<u>31</u>	<u>3,104,179.18</u>
<b>Total</b>	<b><u>118</u></b>	<b><u>11,640,710.71</u></b>



4.	Total number of outline applications received	23
	Total number of outline applications approved	3
	Total number of building applications refused	16
	Total number of completion certificate issued	68

5. **BUILDING INSPECTION**

Inspections carried out by the Building Inspector together with the number of notices served and complaints investigated are shown in Table C next page.

6. **GENERAL**

The Building Department was manned by one (2) Building Inspectors and assisted by the Manager Building and Engineering Services.

**TABLE C**

**BUILDING INSPECTORS REPORT FOR THE YEAR 2005**

<u>MONTH</u>	<u>INSPECTION BY APPOINTMENT</u>	<u>ILLEGAL WORKS</u>	<u>NOTICE SERVED</u>	<u>COMPLAINTS INVESTIGATED</u>
January	76	7	7	4
February	69	-	-	3
March	82	5	5	2
April	62	2	2	5
May	80	2	2	3
June	61	7	7	6
July	58	9	9	8
August	56	-	-	4
September	73	4	4	2
October	80	4	4	1
November	80	3	3	3
December	<u>41</u>	<u>-</u>	<u>-</u>	<u>1</u>
<b>Total</b>	<b><u>818</u></b>	<b><u>43</u></b>	<b><u>43</u></b>	<b><u>42</u></b>

7. **BUILDING PLANS PROCESSED**

Total number of plans processed	-	192
Total number of buildings inspected for the issue of completion certificate	-	68

## **LIBRARY**

### 1) **STAFF**

Librarian	-	1
Assistant Librarian	-	Nil
Library Assistant	-	1

### 2) **HOURS**

Services given to the general public are as follows:-

Monday to Friday	- 9.00am- 5.00p.m
Saturday	- 9.00am – 1.00p.m

### 3) **REVENUE**

Library cost & fines	- \$182.10
Library subscription	- \$990.00

### 4) **STATISTICS**

Membership	- 430
Total number of books issued	- 4,119
Total number of people who use the library	- 3,445

### 5) **INTER- LIBRARY LOAN**

Books lent – Nil  
 Books received – Dewey Decimal Classification Book  
 [Library Service of Fiji]

### 6) **LIBRARY STOCK**

According to 2005 stock-take report, it shows figure 5,036 as in stock.

### 7) **PERIODICALS**

The library currently holds 3 monthly periodicals and 5 weekly periodicals.

i) The Fiji Times	v. The Daily Post
ii) Fiji Sun	vi. Shanti Dutt
iii) Na I Lalakai	vii. Kaila
iv) The Time Magazines	

### 8) **DONATIONS**

The Library relies very heavily on donated books and magazines. The major donors were Indian High Commissioner, American High Commissioner and the communities of Nadi, which also contributes books towards the Library.

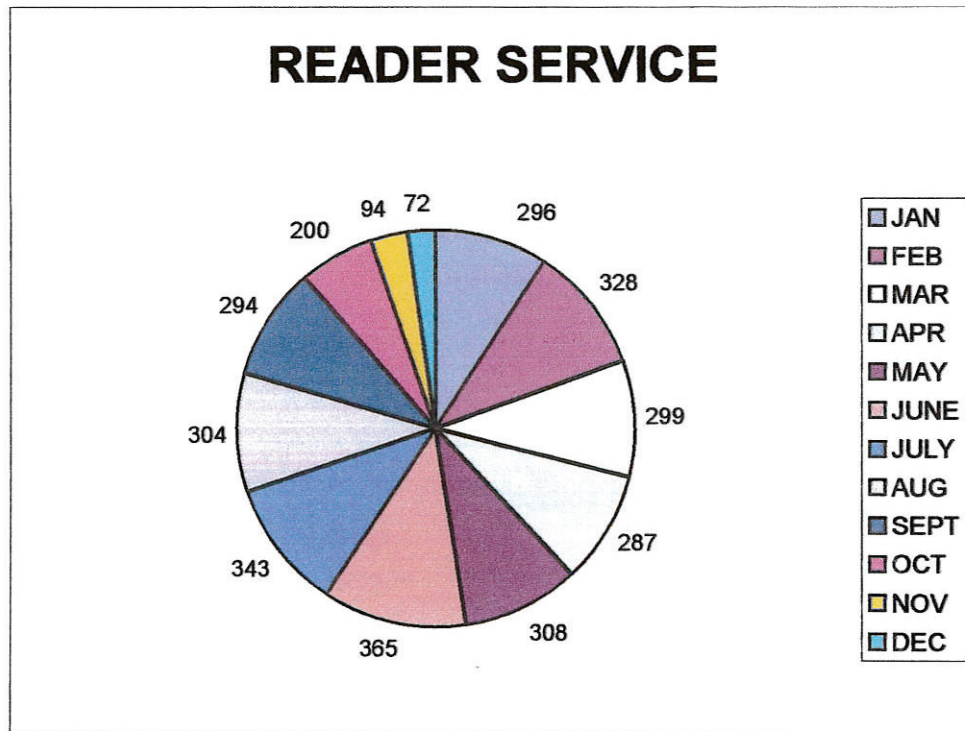
The Fiji Library Service is now in partnership with the library and most of the books received from Fiji Library Service. The Library is open for use to all those who intend



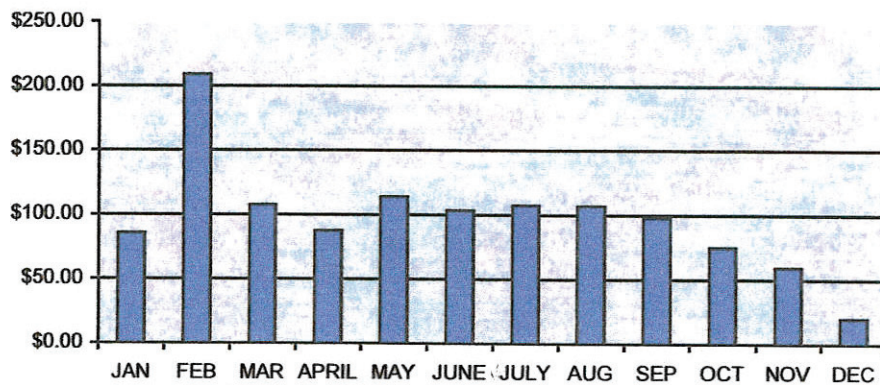
to use the resources available in the library. Everyday steady streams of readers come into browse through the daily newspaper and current periodicals like Time, Bulletin and Review.

Various activities were done during the National Library Week this year. Our aim is to maintain a healthy collection with new books to sustain our member's interest.

The busiest period for the Library is between 11.00am to 2.00pm and 3.00pm to 4.00pm. The staff needs to keep a watchful eye, as there is a lot of movement in and out of the library.



### REVENUE



## **ENFORCEMENT DEPARTMENT**

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

### 1. **ENFORCEMENT SECTION**

Administration Officer	=	1
Parking Meter Supervisor	=	1
Officers	=	<u>5</u>
<b>Total number of staff</b>	=	<b><u>7</u></b>

### 2. **TOTAL NUMBER OF METER INSTALLED IN THE STREET**

1.	Main Street	126
2.	Namaka Lane	90
3.	Ashram Road	20
4.	Lodhia Street	19
5.	Hospital Road	16
6.	Vunavou	15
7.	Clay Street	9
8.	Market Road	12
9.	Sahu Khan Road	<u>7</u>
	<b>TOTAL</b>	<b><u>314</u></b>

### 3. **FIELD DIVIDED INTO 4 ZONE**

A.	Town End, Shell Service Station, to Amarsee and Vunavau	-	75
B.	Amarsee, S. Nagindas, Clay Street, Market Road, Sahu Khan Road, Hospital Road-		67
C.	S. Nagindas to Ashram Road, Lodhia Street	-	82
D.	Namaka Lane	-	90
	<b>Total</b>	-	<b><u>314</u></b>

### 4. **STOLEN METERS**

Nil.

### 5. **REVENUE**

As reflected in finance report.

### 6. **LEGAL ACTION**

Total number of traffic cases instituted during the year 2005	-	472
Total conviction secured	-	424
Pending in court	-	48

**MARKET**  
**2005**

**NADI MARKET.**

1. Nadi Municipal Market is located at a very prime area of the town, close to the bus station

It has six different wings namely:-

- Main market wing
- Nayate wing
- Old Market Wing
- Khatri wing
- Lock up wing
- Open wing

2. **STAFFING**

The Market was under the management of a full time Market Master, Assistant Market Master with four support staff.

3. **LEVY**

- |     |  |  |
|-----|--|--|
| (a) | Main market wing :-  | Registered vendors 63c per stall per day<br>Casual vendors 68c per stall per day |
| (b) | Nayate Wing, old Market<br>Market wing, Khatri Wing<br>& Open wing | Registered vendors 81c per stall per day<br>Casual vendors 91c per stall per day |
| ©   | Fish   | 20c per kg per day   |
| (d) | Cooler   | 20c per kg per day   |
| (e) | Lock up stall  | \$4.00 per stall   |
| (f) | Sale of Live Chicken   | \$1.50 per stall space   |
| (g) | Sale of live stock (goat)  | \$1.00 per head per day  |
| (h) | After hours sale   | \$1.09 per stall   |
| (i) | Wholesale at Market Master's discretion.                           |  |

#### 4. **REVENUE BREAKDOWN**

(a)	Main market wing :	\$65,743.45
(b)	Nayate wing,old Market wing, Khatri Wing & Open wing	\$130,566.97
(c)	Fish	\$ 18,667.07
(d)	Cooler	-----
(e)	Lock up stall	\$ 24,000.00
(f)	Chicken/Goats	\$1,731.98
(g)	After hours	\$8,530.19
(h)	Wholesale	\$4,734.39

Total revenue received from Market in 2005 was \$253,974.05.

#### 5. **OHS.**

Council with respect to the OHS has made a major commitment and approval to get rid of the asbestos roof from the Market Building.

This will cost the Council a tune of ½ million dollars and it is expected to be carried out in April 2006.

#### 6. **NAMAKA MARKET.**

- a) Nadi Town Council opened the doors of its new Namaka Market on 3<sup>rd</sup> October 2005. It is located off the Queens Road and Junction of Namaka Police Station. The new market cost the Council a sum of \$200,000.00 and the Council has obtain a 20 year lease for the land from CAAFI.

This development has added life to the Namaka Lane Vendors and the people of Namaka. It has also cleared all the roadside vendors.

#### b) **STAFFING.**

Namaka Market is also managed by the Market Master with a full time attendant and a cleaner.



c) **LEVY.**

(a)	Registered Vendor	-	\$2.67 per stall per day
(b)	Casual Vendors	-	\$2.67 per stall per day
(c)	Fish	-	\$0.30 per kg per day
(d)	Sale of live chicken	-	\$2.00 per stall space
(e)	Sale of live goat	-	\$2.00 per head per day
(f)	Wholesale at market		
	Master's discretion.		

Total Revenue collected for the three months from Namaka Market was \$30,111.99

7. **CONCLUSION**

2005 being disaster free, was a very successful year for both the vendors and Nadi Town Council. Opening of Namaka Market was a long time dream which has come true.

8. **APPRECIATION**

The Council wishes to record its appreciation and gratitude to the ratepayers of the town for paying their rates punctually to meet the running of the town administration. The Council also wishes to acknowledge the dedicated services rendered by its staff and employees.

Nadi Town Council also wishes to record with appreciation the assistance and support rendered by the Minister for Local Government, Housing and Environment, Hon. Mataiasi Ragagia during the year. We would also like to thank the Permanent Secretary for Local Government, Housing and Environment and his staff including the Director Town & Country Planning for their assistance and guidance which greatly facilitated the effective administration of the Council.

We would also like to thank the Ministry of Lands and Surveys, Ministry of Health, Ministry of Labour and Industrial Relations other Government Departments, statutory bodies and the Fiji Local Government Association and the Fiji Local Government Officers Association, Municipal Employees Union of Fiji for their support.

Last but not least ESCAP/POC United Nations Escap Pacific Operations Centre and its Regional Advisor on Development Economics and Planning Mr. Serge Belloni for successful formulation of the 10 year Corporate Plan of the Town of Nadi.



# REPUBLIC OF THE FIJI ISLANDS

## OFFICE OF THE AUDITOR GENERAL



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File: 831/1

### NADI TOWN COUNCIL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005

#### INDEPENDENT AUDIT REPORT

##### Scope

I have audited the financial statements of the Nadi 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 Nadi Town Council is responsible for the preparation and presentation of the financial statements and the information they contain.

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

My audit has been conducted in accordance with the Fiji Standards on Auditing to provide reasonable assurance as to whether the financial statements are free of material misstatements. My audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Fiji Accounting Standards and statutory requirements so as present a view which is consistent with my understanding of the Nadi 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 recorded rate debtors of \$2,290,419 in the Statement of Financial Position. The Council has not provided a provision for doubtful debts for these Rates Debtors which is estimated to be \$1,634,020. If a charge for doubtful debts of approximately \$1,634,020 was taken, it would result in a net deficit of the Statement of Income and Expenditure of the General Fund.
- Separate accounting records were not maintained for special rates levied by the Council and the Parking Meter Fund contrary to Section 47(2) and 59(3) of the Local Government Act.

**Qualified Audit Opinion**

In my opinion, due to the significant effect that the matters disclosed in the qualification paragraphs has on the financial position of the Council at 31 December 2005 and on the results for the year ended on that date, the accompanying financial statements of the Council do not give a true and fair view of the state of affairs 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, Republic of the Fiji Island  
27 July 2007





**NADI TOWN COUNCIL  
GENERAL FUND  
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2005**

		YEAR	
	Notes	2005 \$	2004 \$
ACCUMULATED FUND	2	6,473,668	6,996,214
		<u>6,473,668</u>	<u>6,996,214</u>
FUNDS EMPLOYED ARE REPRESENTED BY			
<b>Current Assets</b>			
Cash on hand		120	120
Cash at bank	4	-	742,432
Debtors	5	2,308,139	3,469,450
Sundry Advances	6	131,684	81,398
Term Deposit		1,439,229	-
Electricity Deposit		2,724	2,724
		<u>3,881,896</u>	<u>4,296,124</u>
<b>Non Current Assets</b>			
Fixed Assets	3	4,543,623	4,296,974
<b>Total Assets</b>		<u>8,425,519</u>	<u>8,593,098</u>
<b>Current Liabilities</b>			
Bank Overdraft	4	74,024	-
Creditors and other accruals		296,656	197,668
Sundry deposits	7	403,326	300,729
Loan	8	115,640	129,007
		<u>889,646</u>	<u>627,404</u>
<b>Non Current Liabilities</b>			
Loan	8	1,062,205	969,480
<b>Total Liabilities</b>		<u>1,951,851</u>	<u>1,596,884</u>
<b>Net Assets</b>		<u>6,473,668</u>	<u>6,996,214</u>

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



**NADI TOWN COUNCIL  
GENERAL FUND  
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2005**

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**COUNCIL'S STATEMENT**

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Nadi Town Council's operations for the year ended 31 December 2005 and of the state of affairs as at that date.

  
\_\_\_\_\_  
ACTING MAYOR

  
\_\_\_\_\_  
TOWN CLERK/CEO

**NADI TOWN COUNCIL  
GENERAL FUND  
STATEMENT OF INCOME AND EXPENDITURE**

	Notes	YEAR	
		2005	2004
			\$
<b>THE INCOME FOR THE YEAR WAS DERIVED FROM</b>			
General Rate		508,576	536,148
General Rate in Arrears		-	61,315
Interest on Overdue Rates		106,655	442,440
Interest From Term Deposit		7,597	
<b>Fees and Charges</b>			
Advertising		4,200	4,108
Auditorium Hire Charges		10,049	14,472
Building Fees		66,207	48,631
Bus Stand Charges		36,480	29,536
Business and Trading Licence		150,362	140,380
Fee for Services		19,256	23,900
Handicraft Stall Fees		11,575	11,512
Library Subscription, Fines and Costs		1,042	1,045
Market Fees		284,635	248,253
Park Fee		48,198	105,465
Sweet Cart Charges		1,536	1,280
Taxi and Carrier Stand Charges		51,524	47,069
Government Contribution for Maintenance of State Roads		14,928	14,933
Bank Interest		1,487	4,583
Commercial Complex - Shop Rent		286,338	284,757
Fines and Costs		4,794	579
Industrial Sub-division - Rent		22,089	22,280
Interest on Overdue Accounts		5,234	3,897
Kiosk Rent		24,805	22,811
Market Rental		40,000	40,000
Park Rent		5,333	5,248
Parking Meter/Enforcement Rental		4,836	4,836
Public Car Park		37,124	29,244
Recovery of Administrative Expenses		34,438	32,703
Rental for Fire Station		6,000	6,000
Miscellaneous		10,495	9,974
Gain on sale		6,100	1,407
<b>TOTAL INCOME</b>		<u>1,811,893</u>	<u>2,198,806</u>

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

	Notes	YEAR	
		2005	2004
		\$	\$
<b>THE EXPENDITURE FOR THE YEAR WAS INCURRED ON</b>			
Recurrent			
Salaries, Wages and Related Payments		613,347	620,747
Garbage Services		219,515	199,380
Library Services		12,947	14,799
<b>Maintenance and Operating Expenses of Council Properties</b>			
Buildings		91,770	85,054
Parks and Gardens		45,874	67,517
Plant, Machinery, Motor Vehicle and Tools		54,513	37,956
Road, Drains, Paths and Verges		343,198	314,460
Vehicle Stand		11,160	12,610
Street Lights		55,868	60,780
Advertising		10,350	7,867
Audit Fees		4,889	17,378
Civic Reception, Entertainment		14,966	6,537
Electricity and Water		57,417	51,374
Fiji National Training Council Levy		7,963	5,715
Financial Loss Allowance		11,325	12,030
Insurance		33,415	49,349
Interest and Bank Charges		4,124	4,637
Land Rent		17,041	49,401
Legal Expenses		52,949	41,969
Mayoral Allowance		1,800	2,010
Meeting Expenses		9,796	12,836
Printing, Stationery and Office Expenses		28,341	28,018
Public Health Services		3,111	2,790
Subscription - FLGA, PACOM, LACDE		2,159	868
Telecommunications		19,913	18,885
Travelling, Subsistence and Incidentals		3,724	5,659
Valuation Fees		-	35,632
<b>BALANCE CARRIED FORWARD</b>		<u>1,731,475</u>	<u>1,766,258</u>

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

Expenditures(cont'd)	Notes	YEAR	
		2005	2004
		\$	\$
BALANCE BROUGHT FORWARD		1,731,475	1,766,258
Admin. Expenses - Market		18,190	16,639
Cleaning of Sewerage Line		2,957	8,052
Contingency		4,293	-
Depreciation		93,846	76,943
Destruction of Animals		1,589	4,112
Maintenance of Burial Grounds		30	-
Maintenance of Office Equipment		3,187	2,755
Market Rental		40,000	40,000
Public Celebration		8,429	3,175
Election Expenses		24,123	584
Miscellaneous		927	401
<b>Upgrading and Improvements</b>			
Beautification & Land Scaping		5,179	3,703
Building		23,679	18,401
Plant & Equipment		12,379	12,251
Roads, Drains and Footpath Improvements		54,634	14,038
Street Lights		23,619	25,759
Upgrading of Parks		474	5,471
<b>TOTAL EXPENDITURE</b>		<u>2,049,010</u>	<u>1,998,542</u>
NET (DEFICIT)/SURPLUS		(237,117)	200,264
SURPLUS BALANCE AT 1 JANUARY		<u>4,212,320</u>	<u>4,012,056</u>
LEAVING A NET SURPLUS BALANCE AT 31 DECEMBER OF		3,975,203	4,212,320
Less : Prior year adjustment	10	(556,633)	-
Net Surplus as at 31 December		<u>3,418,570</u>	<u>4,212,320</u>



**NADI TOWN COUNCIL  
SEWERAGE SERVICE FUND ACCOUNT  
STATEMENT OF INCOME AND EXPENDITURE**

	Notes	YEAR	
		2005	2004
		\$	\$
THE REVENUE FOR THE YEAR WAS DERIVED FROM			
Sewerage Rate in Arrears		-	-
Total Revenue		<u>-</u>	<u>-</u>
Net Surplus for the year		-	-
Surplus Balance as at 1 January		59,700	59,700
Transferred to General Fund Account		-	-
Surplus Balance as at 31 December		<u>59,700</u>	<u>59,700</u>

**NADI TOWN COUNCIL  
LOAN REPAYMENT FUND ACCOUNT  
STATEMENT OF INCOME AND EXPENDITURE**

	Notes	YEAR	
		2005	2004
		\$	\$
THE REVENUE FOR THE YEAR WAS DERIVED			
Loan Rate		311,915	345,975
Loan Rate in Arrears		41,076	53,013
Total Revenue		<u>352,991</u>	<u>398,988</u>
THE EXPENDITURE FOR THE YEAR WAS INCURRED ON			
Interest		81,787	94,880
Total Expenditure		<u>81,787</u>	<u>94,880</u>
Net Surplus for the year		271,204	304,108
Surplus Balance as at 1 January		<u>2,724,194</u>	<u>2,420,086</u>
Surplus Balance as at 31 December		<u>2,995,398</u>	<u>2,724,194</u>

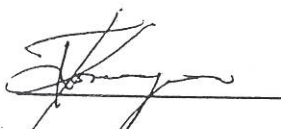
**NADI TOWN COUNCIL  
PARKING METER FUND  
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2005**

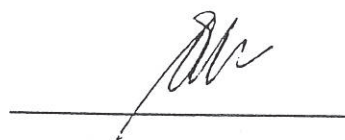
	Notes	YEAR	
		2005	2004
		\$	\$
ACCUMULATED FUNDS		39,634	18,524
		<u>39,634</u>	<u>18,524</u>
Funds Employed are represented by :			
<b>Current Assets</b>			
Cash at Bank	4	42,701	21,591
<b>Current Liabilities</b>			
Deposits		<u>3,067</u>	<u>3,067</u>
Net Assets		<u>39,634</u>	<u>18,524</u>

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

**COUNCIL STATEMENT**

In our opinion the Council Parking Meter Account have been properly drawn up so as to show a true and fair view of the Nadi Town Council's operations for the year ended 31 December 2005 and of the state of affairs.

  
\_\_\_\_\_  
ACTING MAYOR

  
\_\_\_\_\_  
TOWN CLERK/CEO

**NADI TOWN COUNCIL  
PARKING METER FUND ACCOUNT  
STATEMENT OF REVENUE AND EXPENDITURE**

	Notes	YEAR	
		2005	2004
		\$	\$
<b>THE REVENUE FOR THE YEAR WAS DERIVED FROM</b>			
Meter Tolls		88,648	93,069
Infringement Fines and Costs		61,045	33,372
<b>Total Revenue</b>		<u>149,693</u>	<u>126,441</u>
<b>THE EXPENDITURE FOR THE YEAR WAS INCURRED ON</b>			
<b>Recurrent</b>			
Administrative Expenses to General Fund		16,248	16,064
Communication Cost		1,459	58
Electricity & Water		1,647	1,295
Maintenance of Parking Meters and Bays		4,683	827
Office Rent and Maintenance		9,891	18,270
Plant & Vehicle - Operation		2,863	1,081
Printing and Advertising		3,660	3,668
Salaries and Related Payments		81,103	71,882
Search Fee and Legal Expenses		4,411	5,786
Insurance		2,618	2,532
<b>Total Expenditure</b>		<u>128,583</u>	<u>121,463</u>
Net surplus for the year		21,110	4,978
Surplus Balance as at 1 January		<u>18,524</u>	<u>13,546</u>
Surplus Balance as 31 December		<u>39,634</u>	<u>18,524</u>



**NADI TOWN COUNCIL  
GENERAL FUND ACCOUNT  
STATEMENT OF CASH FLOWS**

	Notes	YEAR	
		2005	2004
		\$	\$
Cash Flows from Operating Activities			
Cash was provided from:			
Rates and other revenue		2,296,219	1,189,713
Interest		110,128	442,440
		<u>2,406,347</u>	<u>1,632,153</u>
Cash was applied to:			
Payments to Suppliers and employees		(1,799,741)	(1,893,004)
		<u>(1,799,741)</u>	<u>(1,893,004)</u>
Net Cash utilized by Operating Activities		<u>606,606</u>	<u>(260,851)</u>
Cash Flows from Investing Activities			
Cash was applied to:			
Acquisition of property, plant and equipment		(340,496)	(141,015)
Proceeds from disposal of property, plant and equipment		6,100	2,459
Net Cash utilized by Investing Activities		<u>(334,396)</u>	<u>(138,556)</u>
Cash Flows from Financing Activities			
Cash was provided from:			
Loan Rate		352,991	398,988
Loan Raised		200,000	-
		<u>552,991</u>	<u>398,988</u>
Cash was applied to:			
Loan Repayment		(120,641)	(102,998)
Interest		(81,787)	(94,880)
		<u>(202,428)</u>	<u>(197,878)</u>
Net Cash Provided by Financing activities		<u>350,563</u>	<u>201,110</u>
Net Increase/(Decrease) in Cash held		622,773	(198,297)
Overdraft at the beginning			
of the reporting period		742,552	940,849
Net cash at the end of the reporting period		<u>1,365,325</u>	<u>742,552</u>

**NADI TOWN COUNCIL  
PARKING METER FUND  
STATEMENT OF CASH FLOWS**

		YEAR	
	Notes	2005	2004
Cash Flows From Operating Activities		\$	\$
Cash was provided from:			
Meter Tolls and other revenue		149,693	126,441
Cash was applied to:			
Payments to suppliers and employees		<u>(128,583)</u>	<u>(121,463)</u>
Net Cash Provided by Operating Activities		21,110	4,978
Net Increase in cash held		21,110	4,978
Cash at the beginning of the reporting period		<u>21,591</u>	<u>16,613</u>
Cash at the end of the reporting period	13(a)(i)	<u><u>42,701</u></u>	<u><u>21,591</u></u>

**NADI TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 31 DECEMBER 2005**

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**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 unless otherwise stated similar policies were followed in the previous year.

**(a) Basis of Accounting**

The accrual basis of accounting is adopted for all financial transactions.

**(b) Revenue**

Revenue is recognised in the Statement of Income and Expenditure when charged to the ratepayers by the Council. The major sources of revenue are collections in the form of General rates, Loan rates and rental income from the Council's properties.

**(c) Income Tax**

Under section 17(4) of the Income Tax Act, the Council is exempt from tax on its income.

**(d) Property, Plant and Equipment**

*Acquisition*

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. The cost of self-constructed assets includes the costs of materials, direct labour and an appropriate proportion of overheads.

**NADI TOWN COUNCIL****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2005 (CONT'D)****(d) Depreciation**

Depreciation has been provided using straight line method so as to write off the assets over their estimated useful lives.

The principal rates adopted are :-

Office Equipment	10%p.a
Furniture & Fittings	10%p.a
Plant & Machinery	10-20%p.a
Motor Vehicle	20%p.a
Building	1.25%p.a

**(e) Employee Entitlements**

Contributions are paid to the Fiji National Provident Fund on behalf of employees to secure retirement benefits and the costs are included in the statement of income and expenditure. The amounts expected to be paid to employees for their pro-rata entitlements for annual leave are accrued at current wage rates.

**(f) Trade and other Receivables**

Trade and other receivables are stated at their cost less impairment losses.

**(g) Impairment**

The carrying amount of the Council's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the assets recoverable amount is estimated at each balance sheet date. An impairment loss is recognised whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. All impairment losses are recognised in the Statement of Income and Expenditure.



## NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2005 (CONT'D)

## (h) Trade and other payables

Trade and other payables are stated at their cost.

## (i) Administrative fees

A rate of 12% is applied to the Parking Meter Fund budget to calculate administrative expenses to be charged to this account.

## (j) Comparatives

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

## NOTE 2: ACCUMULATED FUNDS

	2005	2004
	\$	\$
SURPLUS - General Fund account	3,418,570	4,212,320
LESS SURPLUS - Sewerage Service Fund Account	59,700	59,700
- Loan Repayment Fund Account	2,995,398	2,724,194
ACCUMULATED FUNDS	<u>6,473,668</u>	<u>6,996,214</u>

## NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2005 (CONT'D)

## NOTE 3: FIXED ASSETS

	2005	2004
	\$	\$
Office Equipment - at cost	85,277	85,277
Less provision for depreciation	(61,258)	(58,701)
	<u>24,019</u>	<u>26,576</u>
 Furniture & Fittings - at cost	 64,519	 63,064
Less provision for depreciation	(59,676)	(58,680)
	<u>4,843</u>	<u>4,384</u>
 Plant & Machinery - at cost	 438,386	 301,383
Less provision for depreciation	(192,304)	(184,288)
	<u>246,082</u>	<u>117,095</u>
 Motor Vehicle - at cost	 233,995	 235,717
Less provision for depreciation	(160,923)	(157,589)
	<u>73,072</u>	<u>78,128</u>
 Building - at cost	 4,609,094	 4,427,728
Less provision for depreciation	(413,487)	(356,937)
	<u>4,195,607</u>	<u>4,070,791</u>
 NET WRITTEN DOWN VALUE	 <u>4,543,623</u>	 <u>4,296,974</u>

## NOTE 4: CASH AT BANK

This Comprised of :-

	2005	2004
	\$	\$
General Fund	1,365,638	742,432
Parking Meter Fund	<u>42,701</u>	<u>21,591</u>
Total	<u>1,408,339</u>	<u>764,023</u>

**NADI TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 31 DECEMBER 2005 (CONT'D)**

**NOTE 5: DEBTORS**

	2005	2004
	\$	\$
Rates debtors	2,290,419	3,460,724
Rent debtors	17,720	8,726
	<u>2,308,139</u>	<u>3,469,450</u>

**NOTE 6: SUNDRY ADVANCES**

	\$	\$
Value Added Tax	46,645	29,617
Dishonoured Cheques	7,149	7,149
Miscellaneous	64,192	44,632
Prepaid insurance	13,698	-
<b>TOTAL</b>	<u>131,684</u>	<u>81,398</u>

**NOTE 7: SUNDRY DEPOSITS**

	\$	\$
Contributions -Public Carpark	99,395	60,520
Shop Deposits -		
Commercial Complex and		
Curio Vendors	99,329	88,245
Tenders	102,386	81,286
Rates Prepaid	32,893	29,602
VAT Payable	-	-
Miscellaneous	69,323	41,076
<b>TOTAL</b>	<u>403,326</u>	<u>300,729</u>

**NOTE 8: LOAN FUNDS**

Loans raised by the Council bear interest charges ranging from 6.65 percent to 10 percent per annum and are repayable over 10 years. All loans are raised under the provisions of the Local Government Act and are secured on the assets of the Council.

**NADI TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 31 DECEMBER 2005 (CONT'D)**

**NOTE 8: LOAN FUNDS (continued)**

The Loan Fund Balances at the end of the year were:

	2005	2004
	\$	\$
Balance at 1 January	1,098,486	1,201,484
Add:     Loan Raised	200,000	-
	<u>1,298,486</u>	<u>1,201,484</u>
Less:     Loans Repaid	120,641	102,998
Balance at 31 December	<u>1,177,845</u>	<u>1,098,486</u>

Repayment periods are categorised as follows :

Current	115,640	129,007
Non- Current	<u>1,062,205</u>	<u>969,480</u>
	<u>1,177,845</u>	<u>1,098,487</u>

**NOTE 9: DISCOUNT ON RATES**

The Council by resolution granted discount on rates as follows:-

	2005	2004
Rates paid on or before 31/1/05	7%	7%
Rates paid between 1/2/05 and 28/2/05	5%	5%

Accordingly discounts allowed during the year were as follows:-

FUND	2005	2004
	\$	\$
General	29,567	28,702
Loan	<u>18,121</u>	<u>17,592</u>
TOTAL	<u>47,688</u>	<u>46,294</u>



## NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2005 (CONT'D)

## NOTE 10: PRIOR YEAR ADJUSTMENT

This represents an overstatement of Rate Debtors as a result of an adjustment to Rates for Assessment Numbers 757, 759, 775, 776 and 777 in 2004. The transaction totalling \$556,633 was overlooked in 2004 and hence is now being taken as a prior year adjustment. The rates were adjusted as a result of a change in the size of the land that belongs to Nadi Bay Beach Corporation Limited.

## NOTE 11: CAPITAL COMMITMENTS

Capital commitments for the 2005 financial year is estimated to be \$2,108,000 (2004:\$1,191,800)

## NOTE 12: CONTINGENCIES

There were no known contingencies at balance date.

## NOTE 13: CASH FLOW RECONCILIATIONS

## A. GENERAL

	2005	2004
	\$	\$
(i) Reconciliation of cash		
Cash at the end of the reporting period was as follows:		
Cash on hand	120	120
Term Deposit	1,439,229	-
Bank Overdraft/Cash at bank	(74,024)	742,432
	<u>1,365,325</u>	<u>742,552</u>
(ii) Reconciliation of net cash (utilized) provided by operating activities		
Net surplus (deficit) from operations	34,087	200,264
Prior Year Adjustment	(556,633)	
Depreciation	93,846	76,943
Gain on sale of property, plant and equipment	(6,100)	(1,407)
Loan Rate Fund	(271,204)	
Changes in Assets & Liabilities		
(Increase)/Decrease in debtors	1,161,311	(508,721)
Increase/(Decrease) in sundry deposits	102,597	14,605
(Increase)/Decrease in sundry advances	(50,286)	(19,017)
Increase in accounts payables and accruals	98,988	(23,518)
Net cash provided/(used in) by operating activities	<u>606,606</u>	<u>(260,851)</u>

## NADI TOWN COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2005 (CONT'D)

## NOTE 13: CASH FLOW RECONCILIATIONS continued

	2005	2004
	\$	\$
B. PARKING METER FUND		
(i) Reconciliation of cash		
Cash at the end of the reporting period was as follows:	<u>42,701</u>	<u>21,591</u>
(ii) Reconciliation of net cash provided by operating activities		
Net Surplus from operations	<u>21,110</u>	<u>4,978</u>
Changes in Assets & Liabilities		
Increase in Sundry Deposits	-	-
Net cash provided /(used in) operating activities	<u>21,110</u>	<u>4,978</u>