



NADI TOWN COUNCIL

Annual Report for the Year 2013



Sri Siva Subramaniya Swami Temple - Nadi



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. 166 OF 2020

NADI TOWN COUNCIL

ANNUAL REPORT

(Section 19 - Local Government Act, Cap 125)

**FOR THE YEAR ENDED
31ST DECEMBER, 2013**

**ROBIN. K. ALI
SPECIAL ADMINISTRATOR
(FROM JULY 2013)**

**NEMIA TAGI
CHIEF EXECUTIVE OFFICER
(From January 2012 To June 2013)**

TABLE OF CONTENTS

	Pages
History, Vision, Mission and Goals, Organization Chart Committees and Statistics	1 – 4
Departmental Report	
Finance	5 - 10
Health	11 - 19
Engineering	20 – 21
Building	22 – 25

1. THE 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 780 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. However, in November, 2007 the Council received \$40,000.00 from the Government as Challenge Fund to be used for the developments of Children's Park in Nadi with the provision that Nadi Town Council used its own \$40,000.00 for the said project.

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.

2. VISION, MISSION AND GOALS

12.1 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.

12.2 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.

12.3 OUR GOALS

- (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.

3. **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 coordinating the developments and their use of land.
- (iv) To bring local and detailed planning usage before the public.

2.0 The Council now has a master drainage scheme plan for Nadi which guides the Council in the alleviation of the flooding problem.

3.0 The Council now has a master plan to revitalize 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 minimize illegal use of the corners. Sight lines have improved as a result. There is better management of carparking in these areas.

❖ **INSTALLATION OF TRAFFIC LIGHTS**

Council has already installed three (3) sets of controlled traffic lights in the Main Street of Central Business District.

❖ **IMPROVED VISUAL AESTHETICS**

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

5. **COMMITTEES OF THE COUNCIL**

The following committees were appointed by the Council.

- ♦ Health and Market
- ♦ Development, Town Planning Works, Buildings, Tourism, Beautification and Parks
- ♦ General Purposes and Library
- ♦ Finance and Planning
- ♦ Staff
- ♦ Building Plans
- ♦ Traffic
- ♦ Tender

The Health and Market, Development, Town Planning Works, Building, Tourism, Beautification and Parks 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, Traffic Committee and Tender Committee met as and when required.

6. **PRINCIPAL OFFICERS**

Special Administrator	-	Mr Robin K. Ali (From July 2013)
Chief Executive Officer	-	Mr Nemia Tagi (Upto June 2013)
Manager Finance	-	Mr Anita Betty Vanua
Acting Manager Planning & Building	-	Ratu Meli Naevo
Senior Health Inspector	-	Mr Sakaraia Serau

7. **AUDITORS OF THE COUNCIL** - Auditor - General of Fiji

8. **SOLICITORS OF THE COUNCIL** - (1) Messrs. Janend Sharma, Nadi
(2) Messrs M.K. Sahu Khan

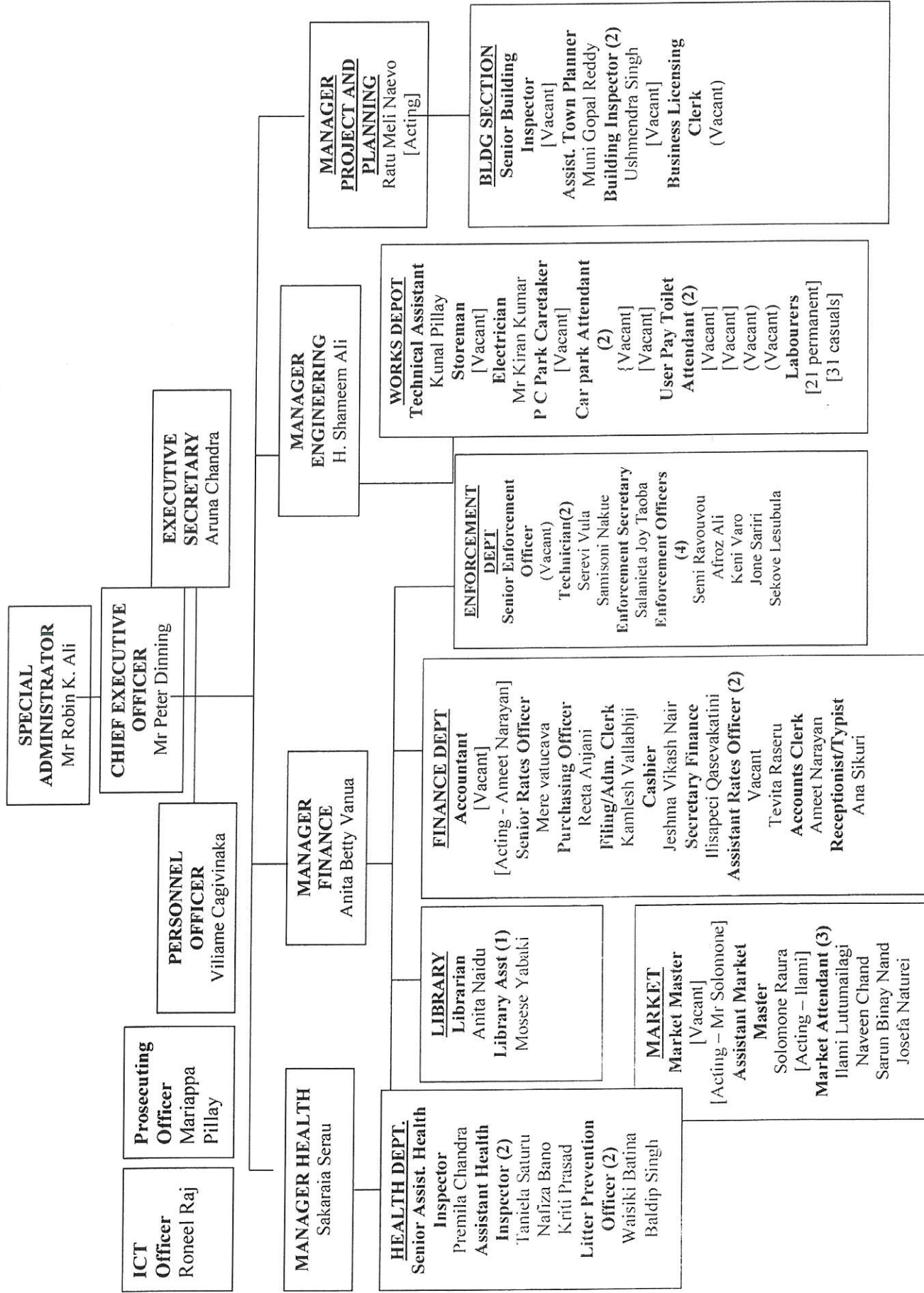
9. **NUMBER OF MEETINGS HELD DURING THE YEAR 2012**
COUNCIL MEETINGS

Ordinary	-	10
Special	-	3
Emergency	-	1

12. **COMMITTEE MEETINGS**

Health and Market	-	11
Development, Town Planning Works, Building, Tourism, Beautification and Parks	-	11
Finance and Planning	-	11
General Purposes and Library	-	11
Staff Committee	-	3

Nadi Town Council ORGANIZATIONAL STRUCTURE



FINANCE DEPARTMENT

1. BUSINESS LICENCE

- 1879 Businesses were in operation for the year 2013.
- 172 Businesses closed in 2013

2. CORPORATE RESPONSIBILITY

- The Council sponsored a contestant for the Miss Bula Pageant who was later crowned "Miss Bula".

3. DONORS, GRANTS & PROJECTS

❖ DONOR – UN Women

- The UN Women donated \$8,000 for the construction of tables for the Juice vendors selling at Nadi Market.

❖ GRANT - Bottleneck Project

- The project was for avoiding flash flooding at the Nadi Market & Bus Station area.
- The project was funded by the Ministry of Local Government.
- The Council received \$200,000 for the Bottleneck Project

❖ GRANT - Cyclone Evans Grant

- The Council received \$15,000

❖ PROJECT – Civic Centre Toilet Upgrade

- Renovation & upgrading of the toilet to User Pay Toilet
- The upgrade was done to maintain a standard that is compatible with the tourists commuting the Nadi Town.
- Project Budget was \$22,500.
- The fee levied to users is \$0.20 per user.

4. RATES

The Unimproved Capital Value of properties in Nadi for rating purposes for 2013 was \$138,060,092.

RATES LEVY FOR THE YEAR

General Rate 0.75 cents in the dollar on UCV.

Special Loan (Service) Rate 0.40 cents in the dollar on UCV.

Agricultural rate 0.030 cents in the dollar on UCV.

DISCOUNT ON RATES

Discount on rates was allowed as follows:

- (a) For all 2013 rates paid in January – 7% discount.
- (b) For all 2013 rates paid in February – 5% discount.

RATES COLLECTION

- Currents Rates collected for the year 2013 was 90%
- Arrears collected was 15%

ENFORCEMENT SECTION

PARKING METER/ENFORCEMENT REVENUE, 2013

MONTH	PM TOLL	TRAFFIC INF/FINE	FINES & COST	OTHER OFFENCE	TOWING	OD/SALES & OTHERS	TOTAL
January	8,876.20	3,376.00	258.5	3,520.00	4,060.00	1,628.54	\$21,719.24
February	6,178.52	2,792.00	447.5	5,470.00	1,400.00	1,539.96	\$17,827.98
March	6,443.45	2943	973.74	7,980.00	175	1,188.85	\$19,704.04
April	7,045.85	2,134.00	1,767.70	7,310.00	70	1,920. 55	\$20,248.10
May	10,131.26	4,623.00	247.5	3,540.00	4,200.00	1,856.60	\$24,598.36
June	6,580.30	2,840.00	249.34	4,530.00	1704.35	736.19	\$16,640.18
July	9,660.49	3,040.00	390.01	4,660.00	4,321.75	769.78	\$22,842.03
August	7,848.13	2,680.00	82.17	3,340.00	608.7	1,369.26	\$15,928.26
September	8,630.30	3,150.00	81.75	3,030.00		594.78	\$15,486.83
October	6,543.04	3,393.00	424.55	3,680.00		2,379.95	\$16,420.54
November	8,171.29	3,460.00	26.09	3,450.00		1,150.56	\$16,257.94
December	10,678.04	2,460.00	638.57	3,540.00		4,236.53	\$21,553.14
	\$96,786.87	\$36,891.00	\$5,587.42	\$54,050.00	\$16,539.80	\$19,371.55	\$229,226.64

TOTAL NUMBER OF METERS INSTALLED IN THE STREETS

1. Main Street	-	117
2. Ashram Road	-	20
3. Lodhia Street	-	19
4. Hospital Road	-	16
5. Vunavau	-	17
6. Clay Street	-	9
7. Market Road	-	6
8. Sahu Khan Street	-	7
9. Namaka Lane	-	88

Total **299**

FIELD DIVIDED INTO 4 ZONES

- i. Town End , Shell Service Station, Vunavau Street, Main Street to Hospital Road, - 64
- ii. From Park Street, Sagayam Road, Main Street up to BSP Bank, Clay Street, Market Road, Sahu Khan Road – 77
- iii. BSP End Main Street to Town End, Ashram Road, Lodhia Street – 70
- iv. Namaka Lane - 88

Total - **299**

LIBRARY REPORT

NADI TOWN COUNCIL													
LIBRARY STATISTICS (VIP)													
Particulars	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Membership													
Preschool	\$ 880	\$ 160	\$ -	\$ -	\$ 960	\$ 180	\$ 50	\$ 80	\$ 1,105	\$ 80	\$ 60	\$ -	\$ 3,555
Adult	\$ 240	\$ 40	\$ 40	\$ 20	\$ 60	\$ 20	\$ 20	\$ 35		\$ 20	\$ 40	\$ 20	\$ 555
Junior	\$ 152	\$ 152	\$ 103	\$ 63	\$ 104	\$ 48	\$ 26	\$ 8	\$ 32	\$ 24	\$ 43	\$ 56	\$ 811
Total	\$ 1,272	\$ 352	\$ 143	\$ 83	\$ 1,124	\$ 248	\$ 96	\$ 123	\$ 1,137	\$ 124	\$ 143	\$ 76	\$ 4,921
Other Services													
Photocopying	\$ 18	\$ 29	\$ 8	\$ 17	\$ 26	\$ 6	\$ 6	\$ 4	\$ 3	\$ 2	\$ 3	\$ -	\$ 121
Printing	\$ 17	\$ 9	\$ 8	\$ 5	\$ 11	\$ 7	\$ 6	\$ -	\$ 2	\$ 1		\$ -	\$ 63
Internet	\$ 86	\$ 111	\$ 40	\$ 75	\$ 69	\$ 55	\$ 30	\$ 35	\$ 23	\$ 29	\$ 34	\$ 9	\$ 592
ID Cards	\$ 4	\$ -	\$ -	\$ 2	\$ 4	\$ -	\$ -	\$ -				\$ -	\$ 10
Fine	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 1	\$ 18	\$ 5	\$ 2		\$ -	\$ 30
Total	\$ 124	\$ 148	\$ 55	\$ 103	\$ 109	\$ 68	\$ 43	\$ 56	\$ 33	\$ 33	\$ 36	\$ 9	\$ 816
Adult Users Loans													
Reading	34	46	45	42	40	34	23	31	56	24	20	25	420
Browsing	21	12	19	10	54	54	46	65	34	14	10	8	347
Research	67	34	34	45	54	37	20	23	19	10	16	4	383
Fiction	134	157	155	197	162	165	-	170	196	196	136	28	1,696
Non-Fiction	5	7	14	3	35	23	-	28	34	19	19	4	191
Queries	10	4	3	2	7	41	4	7	5	5	4	12	104
Total	271	280	270	299	352	354	93	324	344	268	205	81	3,141
Junior Users Loans													
Reading	58	87	76	108	145	67	78	54	78	44	54	38	887
Research	56	70	65	90	168	45	39	43	45	30	87	4	742
Browsing	27	21	18	30	70	86	28	25	65	19	4	8	401
Fiction	127	116	111	130	190	163	-	108	126	7	89	23	1,190
Easy	43	53	-	63	5	50	-	48	58	92	49	32	493
Non-Fiction	9	17	18	11	44	50	-	22	39	24	21	5	260
Activities	-	-	2	-	-	-	1	-	1		2		6
Queries	12	3	43	8	6	15	-	31	16	11	3	3	151
Total	332	367	333	440	628	476	146	331	428	227	514	113	4,335

MARKET REPORT

<u>NADI MARKET REVENUE</u>	
<u>Month</u>	<u>Amount</u>
January	\$16,443.73
February	\$16,994.51
March	\$23,107.01
April	\$23,292.64
May	\$25,660.70
June	\$24,417.99
July	\$26,318.40
August	\$27,083.54
September	\$23,970.62
October	\$25,456.09
November	\$25,695.87
December	\$24,566.58
TOTAL	\$283,007.68

SECTION BREAKDOWN OF REVENUE

<u>SECTION</u>	<u>RATE</u>
Mudaliar Wing	65c
Mudaliar Wing	70c
Old Market, Nayate Wing	83c
Khatri Wing & Open Area	91c
After Hours, Juice	\$1.13/\$2.04
Fish	\$0.22/kg
Lock Up Stall	\$4.00
Chicken & Goats	\$1.52/\$1.00

2013 NAMAKA MARKET REVENUE

<u>Month</u>	<u>Amount</u>
January	\$10,553.31
February	\$10,659.49
March	\$12,258.15
April	\$15,182.39
May	\$17,386.56
June	\$16,646.00
July	\$16,494.54
August	\$17,117.22
September	\$15,072.27
October	\$16,022.40
November	\$16,935.99
December	\$16,538.05
Total Revenue	\$180,866.37

<u>SECTION</u>	<u>RATE</u>
Registered Vendor	\$2.30
Casual Vendor	\$2.55
Fish	\$0.35/kg
Sale of Live Chicken	\$2.30
Sale of Live Stock	\$2.30

HEALTH DEPARTMENT

1. INTRODUCTION

The year 2013 was very challenging for the Health Department. The department worked tirelessly, to ensure that the health is not compromised in terms of food, sanitation and water supply.

The department was able to sustain JICA projects (Waste Minimization and Recycling Promotion Projects) despite influences such as disaster and human resource. The Department also conducted Waste Minimization awareness to urban and rural Schools in Western Division. Furthermore, opportunity was given to our department to also conduct training internationally on Clean School program in Solomon.

Furthermore, Senior Health Inspector was released to undertake further studies at College of Medicine under Human Resource development.

To conclude department acknowledges the hard work of all the staffs and also would like to thank the Council for its assistance and support through the year 2013.

HEALTH INSPECTOR'S ANNUAL REPORT, 2013

A. SUMMARY OF INSPECTIONS

NO	TYPES OF PREMISES	TOTAL INSPECTION	TOTAL REINSPECTION	TOTAL
1	House to house inspection	303	187	490
2	Investigation of complaints, nuisance, etc	429	302	731
3	Hotels, Motels and guest houses	62	49	111
4	Factories and Workshops	15	4	19
5	Dance Hall, night clubs, cinema houses etc	12	9	21
6	Schools	92	40	132
7	Laundries	19	13	32
8	Hairdressers and Chiropodists etc	83	40	123
9	Food shops, food stores, markets, etc	227	180	407
10	Restaurants and refreshment bars	230	125	355
11	Aerated Water and other food factories	2	3	5
12	Bake houses	71	58	129

13	Inspection of public conveniences	234	199	433
14	Butcher Shops	88	63	151
15	Food vehicles and food carts	80	65	145
16	Storm water drains	223	170	393
17	Refuse Dumping	186	127	313
18	Inspection of vacant lots	468	228	696
19	Inspection of sweetmeat kitchens	7	5	12
20	Inspection of sewer manholes	123	108	231
21	New Bldg Works in progress, site inspection final inspection	89	54	143
22	Inspection of taxi, carrier, minibus stand, bus bay	27	14	41
23	Inspection of private car park	13	3	16
24	Inspection of Alleyways & service lane/Arcades	90	64	154
25	Inspection of Public Litter Bins	367	271	638
26	Inspection of Civic Park & Children	83	42	125
27	Inspection of Commercial Building Shops/Offices	50	28	78
	TOTAL	3673	2451	6124

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

NO	TYPES OF PREMISES	ORDERED	COMPLIED
1	Investigation of complaints, nuisance etc	317	292
2	Improvements to hotels, motels and guest houses	50	19
3	Improvements to Factories and Workshop	14	7
4	Improvements to night clubs, cinema houses etc	17	10
5	Cleaning or improvements to schools	60	49
6	Cleaning or improvements to laundries	15	10
7	Improvements to Hairdressers and Chiropodists etc	75	51
8	Improvements to Food shops, Food stores, markets etc	162	123
9	Improvements to Restaurants and Refreshments Bars	146	95

10	Improvements to Aerate Water, other food factories	8	7
11	Cleansing or improvements to Bake houses	48	29
12	Improvement to public conveniences	154	145
13	Cleansing or improvements to Butcher Shops	67	57
14	Improvements to Food Vehicle and Food Carts	53	44
15	Cleansing or improvements to Storm Water drains	124	103
16	Removal of accumulation of refuse etc	135	125
17	Clearing or overgrowth of long grass	385	221
18	Improvements to buses for diesel/oil/grease leaking	14	4
19	Provision of garbage bins	109	58
20	Abatement of mosquito breeding	33	32
21	Abatement of nuisances from animals or poultry	33	229
22	Impounding or straying animals/dogs	30	25
23	Leaking water main referred to PWD	85	80
24	Overflow of sewer referred to PWD	119	113
	TOTAL	2253	1928
	*This column may include work completed during the month under review but ordered during previous months or not re-inspected.		

C. (I) LITTER REMINDER NOTICE SERVED

Number of Litter Reminder Notices serve - 67
Number of fix penalty notice served - 52

D. i. BUSINESS INSPECTED FOR THE YEAR

MONTH	BUSINESS LICENCE INSPECTED
February	157
March & April	112
May	18
June	18
July	24

August	-
September	8
October	6
November	6
December	4
Total	<u>353</u>

Total Business License Inspected for the year: 353

ii. **SUMMARY OF BUSINESS LICENCE ISSUED FOR THE YEAR 2013.**

MONTH	BUSINESS LICENCE ISSUED
February	113
March & April	101
May	25
June	39
July	19
August	-
September	4
October	6
November	4
December	3
Total	<u>310</u>

Total business license issued for the year = 310

E. COMPLAINTS

MONTH	NO. OF COMPLAINTS
February	23
March & April	41
May	31
June	19
July	18
August	-
September	16
October	29
November	12
December	18
Total	<u>207</u>

Total No. of Complaints for the year = 207

F. **PURE FOOD.**

Monitoring of food premises and Restaurant Kitchens continued during the year. Inspections and re-inspections of the restaurant kitchens and other food premises were carried out on regular basis to maintain the required standard and the renewal of the business licenses for year 2013. Supermarket inspection was carried out on regular basis for sale of any expired items. Shop owners were advised to remove any expired dented, damaged or rusted items. During natural disasters, food items were condemned and disposed to Vunato Site.

G. **PUBLIC CONVENIENCE**

Inspections were carried out on regular basis and there is a need for Council to upgrade all public toilets and make it user pay system. Upgrading and repairing is not improving the aesthetic look of the convenience.

H. **GARBAGE COLLECTION.**

Garbage Collection was carried out during the month as scheduled. Some complaints received during the Month were referred to the Contractor and was complied immediately.

As usual all the garbage was carted to Vunato Disposal Site. The total number of loads of garbage Collected and disposed during the month were **795 loads.**

J. **COLLECTION OF REFUSE.**

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

• Garbage Contractor	-	795	
• Council truck to depot (CZ)	-	294	
• Council truck to Ragg st Dump	-	59	
• Council truck to Vunauto	-	104	
• Council truck to Beddoes	-	<u>22</u>	
Total	:	<u>1274</u>	

K. **STAFF ATTENDANCE.**

1.	Sakaraia Serau	-	Study Leave
2.	Premila Chandra	-	10 Day off
3.	Rajeshwar Raj	-	1 Day off
4.	Nafiza Bano	-	8 Day off, 2 Special leave
5.	Uday Kant	-	12 Day off, Annual Leave
6.	AHI Taniela Saturu	-	24 Day off
7.	Sakenasa Namisi	-	8 day off, 2 sick leaves
8.	Kayo Sasaoka (JICA)	-	Nil (26 th March 2013 last Day at Work)

L. **BUILDING PLAN.**

Number of building plans scrutinized during the month was **215**

M. **WASTE MINIMIZATION AND RECYCLING PROJECT – JICA.**

- After cyclone Evan, separate collection of recyclables was suspended. 5 different sets of calendars were prepared which was sponsored by the J-Prism project and distributed. Collection started again in the first week of February.
- Collection of recyclables was carried out in Town, Martintar and Namaka ward accordingly.
- J-Prism meeting was held at the Lautoka City Council chambers and all progress was highlighted.
- **14/05/13:** Meeting with Minister of Local Government, Urban Development, Housing and Environment and also visited site.
- **16/05/13:** \$256.30 was paid to Department Of Environment as screening application for EIA study
- **22/05/13:** PSIP Proposal was prepared in the presence of Director of Local Government.
- Separate collection of Recyclables continued in respective areas.
- Radio in the MPT truck not working because of 3R music, discharge rate is very low.
- **09/10/13:** No recyclables collected because of MPT Truck was grounded to repair 3 tyres.
- Awaiting response on PSIP application from the Ministry.

N[i] **WORKSHOP/CONSULTATIONS ATTENDED.**

- **01/02/13:** Attended J-Prism monthly meeting at Nadi Town Council chambers.
- **28/02/13:** Meeting with J-Prism expert
- **15/04/13:** Nafiza Ali attended 2 weeks training from 15th to 26th April at FNU, this training focused on the proper operation and management of landfill, citing criteria and different landfill designs.
- **17/04/13:** Premila Chandra attended meeting with other Women's Group and the Zhejiang Women's Association from China in the Chambers where ideas and views were shared.
- **20/04/13:** Taniela Saturu attended the opening of the new sanitary facility at Namulomulo Muslim Primary School. The purpose of his attendance was to elaborate the importance of health and hygiene.
- **29-30/4 :** A/SHI Raj-attended a workshop for 2 days at Studio 6 which was organized by MOH (Ministry of Health) on Restaurants Grading Regulation 2012.
- **24/5/13:** Critical Control Point (HACCP) organized by Ministry of Health. The objective of the workshops was to create awareness to all Health Inspectors to

improve on the methods of inspection, reporting and analysis reports and also to improve on physical inspection and sanitation controlling the hazards.

- **29/05/13:** Environmental Officer Sakenasa Namisi and Enforcement Officer Semi Ravouvou attended a half day meeting at Department of Environment office in Lautoka. This meeting was a joint operation with LTA, Municipal Council and Department of Environment on litter compliance on the whole Western Division.
- **07/06/13:** Attended the steering Committee meeting in Council Chambers organized by Department of Environment regarding Steering Committee Operation.
- **14/06/13:** Attended Workshop on Child labor at Capricorn Hotel organized by Fiji Trade Union Congress.
- **AHI- Rajeshwar Raj-** was invited by JICA to visit Noumea, New Caledonia to attend a meeting organized by SPREP. Presentation was made on the success story of 3R Project and lesson learnt was shared with all South Pacific Countries.
- **7/09/13:** SAHI Premila presented on the Requirement of 'Licensing of Foods Premises' in teachers workshops organized by SDMO Dietician in Council chambers.
- **EO Sakenasa** attended a 3r Policy Consultation on :
 - 11/11/13: at Deus Voux Suva for the Central Division
 - 13/11/13: at Tanoa Waterfront Hotel, Lautoka for the Western Division
 - 15/11/13: at Hotel Takia Labasa for the Northern Division

[ii] **WORKSHOPS CONDUCTED**

- **5/2/13:** NTC Health Department organized compost workshop for the teachers in Nadi Schools and other counterparts from Councils in Western area. Instructors were Mr. Schinichiro Nakamura, JICA Senior Volunteer at FNU at Koronivia and Mr. Ratu Celua Vuratu Agriculture Training Chief Staff at OISCA, Fiji.
- **19/02/13:** Promotion of eco-bags in handicraft market & shops was done.
- Mrs. Premila & Mrs. Nafiza conducted the presentation on Food Safety Act and Regulation Grading System at the following premises;
 - 6/11/13: at Mercure Restaurants
 - 19/11/13: at Vibes Restaurants & Capricorn Restaurant
 - 13/11/13: at Sevens Restaurants
- **27/02/13:** Prepare presentation for Korovuto College
- Health Department Staff- Premila/ Kayo visited Kiribati on the invitation of JICA to conduct a teacher's workshops/training on the Clean School from 17th September to 20th September 2013.
- **12/06/13:** Health Department conducted Professional Development session for teachers at Nadi Muslim Primary School. 24 Teachers attended the sessions.
- **20/06/13:** Health Department Conducted presentation for the parents of Nadi Primary School on clean school programmed and 3R. 120 parents attended this session.
- Food Control Unit in co-operation with Nadi Town Council organized Food Grading Workshop and consultation for all food premises on the 29/11/13 at the Nadi Civic Centre.
- Meeting for all the sweet cart operators from Nadi Bus Stand was conducted on 25/11/13. All the goods hygiene and handling practices was discussed and the improvement that has to be made their sweet carts.

- **03/07/13:** Nadi Town Council organized workshop for the restaurant operators in Nadi on Restaurant Grading System and GHP. Approximately 110 people attended this training.
- Conducted presentation on Clean School Program and Proper Waste Management System to the GVI organization.
- **8-12/07/13:** Acting Senior Health Inspector (Raj) attended five (5) days Training of Trainers Workshop on Occupational Safety in Waste Management for Pacific Island Countries in Apia, Samoa.

O. J-PRISM

- **7/5/13:** Attended J-Prism meeting in Department of Environment Office, Lautoka.
- **15/05/13:** Meeting with J-Prism Expert- Yurie on progress of project and budget requirements.
- **21/05/13:** Meeting with J-Prism Expert Yurie on Dump Proposal progress.
- **02/07/13:** J-Prism team Amano- San, Makoto-San, Fafatai-San visited Nadi Town Council. Meeting was organized with Health Department and the work progress of 3R activities was discussed.
- **04/07/13:** J-Prism arranged counterparts Ms Itiram from Nauru to visit Council for briefing on Clean School Program and visitation to Nadi Sangam School. Also visiting residence to show installation and use of home composters.
- **2/10/13:** Wrap up meeting with Shibushi Team
- **3/10/13:** Prepare Evaluation Report for Solomon Island
- **7/10/13:** Meeting with J-Prism experts Mr. Amano on project progress
- Calendars for 2014 for collection of recyclables was prepared and given for printing. This was funded by the Project.
- Separate collection of recyclables being continued by the Works Depot now.

P. CLEAN SCHOOL PROGRAM & MONITORING

- **29/5/13:** Nadi Muslim College & Nadi Sangam Primary
- **30/05/13:** SVC
- **03/06/13:** Andrews Primary School, Nadi College, Nadi Sangam College, Nadi Centre for Special Education
- **04/06/13:** Airport Primary and Korovuto College
- **05/06/13:** Votualevu Public
- **10/06/13:** Nadi Primary School
- **11/06/13:** Mulomulo Secondary School
- Second monitoring for school started late this month. Appointments were made to the schools and follow up done with the schools.
- **31/07/13:** Nadi District Primary School second monitoring conducted by SAHI Premila and AHI Nafiza

- J-Prism Experts- Amano-San and Kano-san visited the Nadi Sangam Primary School to see the activities; they also visited sites for home composting, separate collection of recyclables and visited the Recyclers Depot.
- 4/10/13: Clean School Program Presentation to parents & students of Hindu Mahasabha School
- 22-23/10/13: Judging of Schools for awarding ceremony
- 31/10/13: Clean School Program Awarding Ceremony.

Q. ECO BAGS & COMPOST BIN

Eco bags sold in 2013 were 267

Compost bin sold in 2013 were 9

R. GENERAL.

1. Scrutinizing of building plans.
2. Preparation of new premises and filling of correspondence.
3. Public Health Education and Awareness
4. Attend department staff meeting
5. Preparation of Monthly Report
6. Supervision of garbage, grass cutting, drain cleaning and street sweeping contractors as and when required
7. Writing down notices for overgrown vacant lots.
8. Preparing and serving of Summons
9. Attending complaints
10. Inspecting premises under Public Health Act
11. Issuing business licenses and health permits
12. Any other Special Duties from time to time as required
13. Letters to Licensing Board.

ENGINEERING DEPARTMENT

INTRODUCTION

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

1. Roads and Car Parks
2. Drains
3. Landscaping and Beautification Works
4. Street lights
5. Grass cutting
6. Work force
7. Capital Projects

ESTABLISHMENT

- Acting Manager Engineering
- Engineering Assistant
- Store man
- permanent workers
- contractual workers

Teams

- Garden team
- Grass cutting & Drain Cleaning Team
- Carpentry & Maintenance team
- Mechanical team
- Litter Pickers
- Garbage collector
- Drivers

ROADS AND CAR PARKS

Repair and Upgrading of all the roads within the Municipal boundary is carried out by Fiji Road Authority.

DRAINAGE

Council workers carried out all works in the drains in the town boundary during the year which included desilting and flushing of drains. On need basis more staffs were allocated to attend on the drain cleaning.

Council staffs also repaired the collapsed rock lining in kavika place.

PARKS AND GARDENS

All parks were maintained with grass cutting

- Planting and straightening of palm trees.
- Weeding, trimming & turning of soil in planter boxes.
- Constructing of new welcome board at town end.
- Painting of planter box and rocks.
- Trimming of plants.

COMPLAINS

Complains received from rate payers were recorded.

Summary

MONTH	DRAINS	STREET LIGHT	MAINTENANCE	OTHERS
January	7	8	3	3
February	10	12	5	7
March	13	8	2	9
April	1	3	2	Nil
May	3	6	7	3
June	4	8	11	nil
July	nil	1	5	3
August	2	5	5	1
September	1	3	3	3
October	9	9	4	4
November	6	6	2	3
December	8	1	1	2
Total	64	70	50	39

PLANTS AND VEHICLES

The workshop in the depot comprises of 1 established staff and 1 casual worker carrying out all repairs and general maintenance of all plants and vehicles throughout the year.

BUILDING DEPARTMENT

BUILDING DEVELOPMENT

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

- Town Ward
- Martintar Ward
- Namaka Ward

The total number of building applications received during the year was 179 total to an aggregate value of 25.37 million dollars. The total revenue received for processing these applications were \$50,604.62

CHART 1: BUILDING FEES

BUILDING APPLICATIONS RECEIVED DURING THE YEAR 2013

MONTH	NO. OF APPLICATIONS RECEIVED	VALUE (\$)	FEES (\$)
January	16	\$1,689,337.77	\$4,614.27
February	20	\$ 1,181,400.72	\$2,855.12
March	19	\$ 3,891,266.33	\$7,494.46
April	16	1,242,680.50	2,164.56
May	18	1,841,769.37	2,970.26
June	10	\$2,246,803.50	\$2,244.88
July	19	\$2,753,319.73	\$3,724.54
August	14	\$1,167,856.64	\$3,398.15
September	16	\$2,406,282.76	\$5,311.81
October	11	470,962.08	1,485.20
November	9	\$5,991,282.50	\$12,583.76
December	11	\$490,423.50	\$1,757.61
TOTAL	179	\$25,373,385.40	\$50,604.62

2. SUMMARY OF BUILDING APPLICATIONS RECEIVED - 2013

	NO.	VALUE (\$)
Commercial Buildings	8	\$6,913,666.5
Residential Buildings	18	\$5,007,372.84

Industrial Buildings	7	\$2,283,485.95
Special Use (Tourism/ Others)	0	-
Addition, Alterations & Renovations	104	\$4,511,282.74
Rezoning	6	
Subdivisions	13	
Civic (Schools, Churches, Carparks etc.)	0	-
Retaining Walls	3	-
Fencing	5	\$83,326.5
Outline	11	\$4,864,965.5
Miscellaneous	4	\$40,575
TOTAL	179	\$25,373,385.40

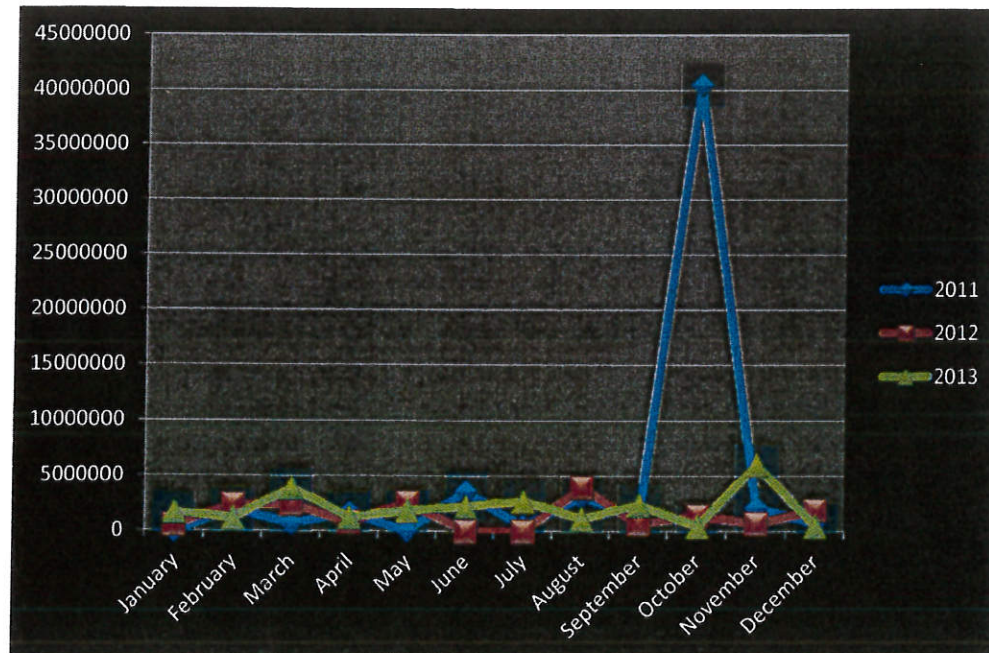
3. **SUMMARY OF BUILDING APPLICATIONS APPROVED - 2013**

	<u>NO.</u>	<u>VALUE(\$)</u>
Commercial Buildings	18	\$1,357,496.27
Residential Buildings	13	\$1,274,789.76
Industrial Buildings	2	\$1,069,009.87
Special Use (Tourism/ Others)	0	-
Addition, Alterations & Renovations	14	\$1,082,357.13
Rezoning	4	-
Subdivisions	7	-
Civic (Church, Schools, Parks, etc)	0	-

Retaining Walls	0	-
Fencing	4	\$104,376
Outline	0	
Miscellaneous	4	\$490,895.02
Total	66	\$5,378,924.05

4. Total number of outline applications received	11
Total number of outline applications approved	9
Total number of building applications refused	3
Total number of completion certificate issued	25
Total value of completion certificates issues	\$27,587,912.34

5. **GRAPH SHOWING BUILDING APPLICATIONS RECEIVED FOR THE MONTHS OF 2013 IN COMPARISON TO THE PAST TWO YEARS.**



6. BUILDING INSPECTION

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

TABLE C
BUILDING SURVEYORS REPORT FOR THE YEAR 2013

MONTH	INSPECTION BY APPOINTME NT	ILLEGAL WORKS	NOTICE SERVED	COMPLAINTS INVESTIGATED
January	32	7	6	2
February	25	5	5	7
March	56	2	2	9
April	22	12	10	5
May	75	7	5	15
June	37	0	0	8
July	48	9	9	21
August	36	5	4	18
September	49	3	1	6
October	62	1	1	12
November	72	3	3	19
December	27	8	7	6
TOTAL	541	62	53	128

7.

GENERAL

The Building Department was manned by two (2) Building Inspector, one (1) building compliance officer and assisted by the Building Surveyor.

8. BUILDING PLANS PROCESSED

Total number of plans processed	-	248
Total number of buildings inspected for the issue of completion certificate	-	37

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



6-8TH Floor, Ratu Sukuna House
2-10 McArthur St
P. O. Box 2214, Government Buildings
Suva, Fiji

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



File: 831/1

28th September 2016

Mr. Robin K Ali
Special Administrator
Nadi Town Council
P O Box 241
NADI

Dear Sir

FINANCIAL STATEMENT

NADI TOWN COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2013.

Audited financial statements for Nadi Town Council for the year ended 31 December 2013 together with my audit report on them are enclosed.

Particulars of the errors and omissions arising from the audit have been discussed and forwarded to the Management for necessary actions.

Yours sincerely

Atunaisa Nadakuitavuki
for AUDITOR GENERAL

Encl.

Recd - Mr.
Time: 4.40pm
Date: 5/10/16

NADI TOWN COUNCIL

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

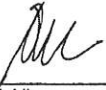
Contents

Table of contents.....	1
Statement by the Council.....	2
Independent auditor's report.....	3 - 4
Statement of financial position - General Fund.....	5
Statement of income and expenditure - General Fund.....	6 - 7
Statement of income and expenditure - Loan Repayment Fund.....	8
Statement of changes in accumulated funds - General Fund.....	9
Statement of financial position - Parking Meter Fund.....	10
Statement of income and expenditure - Parking Meter Fund.....	11
Statement of changes in accumulated funds - Parking Meter Fund.....	12
Statement of cash flows - General Fund.....	13
Statement of cash flows - Parking Meter Fund.....	14
Notes to the financial statements.....	15 - 23

**NADI TOWN COUNCIL
STATEMENT BY THE COUNCIL
FINANCIAL STATEMENTS**

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 2013 and of the state of affairs as at that date.



Robin K Ali
Special Administrator

Date: 26/09/16



Anita Betty Vanua
Manager Finance

Date: 26/09/2016

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



6-8TH Floor, Ratu Sukuna House
2-10 McArthur St
P. O. Box 2214, Government Buildings
Suva, Fiji

Telephone: (679) 330 9032

Fax: (679) 330 3812

E-mail: info@auditorgeneral.gov.fj

Website: <http://www.oag.gov.fj>



DRAFT INDEPENDENT AUDITOR'S REPORT

To the members of the Nadi Town Council

I have audited the accompanying financial statements of Nadi 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 Notes 1 to 17.

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 Qualified Opinion

1. Included in Trade and other receivables (Note 3) are miscellaneous debtors and infringement fines of \$80,862 and \$43,217 respectively. Appropriate reconciliations and records were not provided to substantiate these balances. In addition, un-reconciled variance of \$217,701 exists between general ledger and Statement of VAT account for Value Added Tax refundable (Note 3). Accordingly, I was not able to satisfy myself regarding the existence, accuracy and completeness of these receivable accounts. Therefore I am not able to confirm if the Trade and other receivables of \$2,007,270 is fairly stated in the Financial Statements.

2. Un-reconciled variance of \$91,194 exists between general ledger and bank reconciliation statement of general fund account number 468276400. In addition, the Council did not provide bank reconciliation of Westpac Banking Corporation account number 9803171579 of General Fund which had a ending balance of \$420,662. I was also not able to obtain sufficient audit evidence through alternative audit procedures to confirm completeness, valuation and existence of these accounts. Accordingly, I am not able to confirm if cash at bank balance of \$565,459 under General Fund is fairly stated.
3. Stated under current liabilities are sundry deposits (Note 7) of \$706,930. The Council was unable to provide-sufficient and appropriate evidence to substantiate these deposits. I was not able to perform necessary audit procedures or any other alternative audit procedures to verify completeness, existence and valuation of this balance. Accordingly, I am not able to confirm if sundry deposits of \$706,930 is fairly stated in the financial statements.

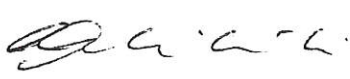
Qualified Audit Opinion

In my opinion, except for the effects of the matters discussed in the basis of qualification paragraphs, the financial statements presents fairly, in accordance with International Financial Reporting Standards for Small and Medium-sized Entities and the statutory provisions, in all material respects, the financial position of Nadi Town Council as at 31 December 2013, and its financial performance and its cash flows for the year then ended.

Emphasis of Matter

Without further qualifying the audit opinion, attention must be drawn to the following matters:

- The value of parking meters has not been incorporated in the Statement of Financial Position as at 31 December 2013.
- Included in Statement of Financial Position under Parking Meter Fund (Note 10) is Cash at bank balance of \$5,864. The Council derive this balance by adding the opening accumulated funds of the Parking Meter to the surplus or net deficit for the year and record the balance through a book entry in the general ledger of the Parking Meter. In addition the Council does not maintain a separate cash book for this account to establish the accuracy and completeness of the balance. There is uncertainty surrounding the basis of calculation of this balance.


Atunaisa Nadakuitavuki
for AUDITOR GENERAL

28 September 2016
Suva, Fiji



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

	Notes	2013 \$	Re-stated 2012 \$
ACCUMULATED FUNDS			
Accumulated surplus		16,039,569	30,468,956
		<u>16,039,569</u>	<u>30,468,956</u>
Funds employed were represented by:			
CURRENT ASSETS			
Cash and cash equivalents	2	565,459	466,167
Trade and other receivables	3	2,007,270	1,760,706
		<u>2,572,729</u>	<u>2,226,873</u>
NON CURRENT ASSET			
Property, plant and equipment	4	17,321,521	32,228,513
		<u>17,321,521</u>	<u>32,228,513</u>
TOTAL ASSETS		<u>19,894,250</u>	<u>34,455,386</u>
CURRENT LIABILITIES			
Creditors and other accruals	6	155,883	252,487
Sundry deposits	7	706,930	706,930
Employee benefits liabilities	8	69,957	30,839
Interest bearing borrowings	5	310,968	310,968
		<u>1,243,738</u>	<u>1,301,224</u>
NON CURRENT LIABILITIES			
Deferred income	9	411,023	368,601
Interest bearing borrowings	5	2,199,920	2,316,605
		<u>2,610,943</u>	<u>2,685,206</u>
TOTAL LIABILITIES		<u>3,854,681</u>	<u>3,986,430</u>
NET ASSETS		<u>16,039,569</u>	<u>30,468,956</u>

The accompanying notes are to be read in conjunction with the financial statements .

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

	Note	2013 \$	2012 \$
INCOME			
Advertising		67,888	61,589
Auditorium hire charges		-	14,423
Building fees		62,898	42,158
Bus stand charges		41,655	38,346
Business and trading licences		381,877	376,718
Fee for services		84,396	113,628
Fines and costs		3,155	8,102
General rates		1,053,914	412,619
Handicraft stall fees		33,292	35,089
Interest on overdue accounts		5,484	88
Interest on overdue rates		90,540	57,028
Library subscription, fines and costs		5,010	5,797
Market fees		476,911	408,555
Miscellaneous		146,914	78,193
Park fee		113,706	68,332
Public car park		82,157	152,671
Rental income	11	513,032	435,352
Sweet cart charges		3,556	4,506
Taxi and carrier stand charges		143,670	116,751
Amortisation of deferred income		157,578	6,310
Interest received		328	46
TOTAL INCOME		3,467,961	2,436,301
EXPENDITURE			
RECURRENT			
Garbage services		405,786	343,602
Library services		4,908	7,394
Salaries, wages and related payments		1,237,344	1,267,948
MAINTENANCE AND OPERATING EXPENSES			
Advertising		13,593	11,636
Audit and accounting fees		20,765	5,481
Buildings		11,242	25,783
Civic reception and entertainment		4,917	19,452
Cleaning of sewerage line		49,122	17,666
Contingency		54,530	173,421
Depreciation		209,345	364,267
Destruction of animals		68	76
Electricity and water		135,465	99,476
		2,147,085	2,336,202

NADI TOWN COUNCIL
GENERAL FUND
STATEMENT OF INCOME AND EXPENDITURE (continued)
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013	2012
	\$	\$
BALANCE BROUGHT FORWARD	2,147,085	2,336,202
Fringe benefit tax	1,797	-
TPAF levy	22,061	10,459
Insurance	81,057	58,621
Interest and bank charges	4,209	7,224
Land rent	92,473	8,807
Legal expenses	9,222	23,797
Maintenance of office equipment	18,804	18,161
Market rental	11,523	4,117
Meeting expenses	2,273	1,907
Miscellaneous	43,991	116,934
Parks and gardens	37,792	48,999
Plant, machinery, motor vehicle and tools	65,963	87,196
Printing, stationery and office expenses	27,447	37,998
Public celebration	10,044	4,468
Road, drains, paths and verges	223,903	114,047
Staff development costs	65,528	33,439
Subscription - FLGA, PACOM, LACDE	1,387	8,599
Telecommunications	27,186	24,436
Travelling, subsistence and incidentals	7,419	16,633
Town planning	10,228	86
Valuation fees	-	12
UPGRADING AND IMPROVEMENTS		
Beautification and land scalping	5,926	2,066
Roads, drains and footpath improvements	13,211	11,764
Street lights	115,897	151,532
Maintenance - various	87,662	68,813
TOTAL EXPENDITURE	3,134,088	3,196,317
Net surplus / (deficit) for the year	333,873	(760,016)

The accompanying notes are to be read in conjunction with the financial statements .

NADI TOWN COUNCIL
 LOAN REPAYMENT FUND ACCOUNT
 STATEMENT OF INCOME AND EXPENDITURE
 FOR THE YEAR ENDED 31 DECEMBER 2013

	2013 \$	2012 \$
The Revenue for the year was derived from:		
Loan rate	514,304	535,846
Loan rate in arrears	47,696	87,940
TOTAL REVENUE	<u>562,000</u>	<u>623,788</u>
The Expenditure for the year was incurred on:		
Interest	194,283	203,278
TOTAL EXPENDITURE	<u>194,283</u>	<u>203,278</u>
Net surplus for the year	<u>367,717</u>	<u>420,510</u>

**NADI TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2013**

	Notes	2013 \$	2012 \$
GENERAL FUND ACCOUNT			
Balance at the beginning of the year		24,948,642	(1,872,558)
Surplus / (deficit) for the year		333,873	(760,016)
Transfer from asset revaluation reserve	12	-	27,581,216
Adjustments to roads and footpaths, land rent and general fund :	12	(15,130,977)	-
Balance at the end of the year		<u>10,151,538</u>	<u>24,948,642</u>
Loan Repayment Fund Account			
Balance at the beginning of the year		5,460,614	5,040,104
Surplus for the year		367,717	420,510
Balance at the end of the year		<u>5,828,331</u>	<u>5,460,614</u>
Sewerage Service Fund Account			
Balance at the beginning of the year		59,700	59,700
Balance at the end of the year		<u>59,700</u>	<u>59,700</u>
TOTAL ACCUMULATED SURPLUS		<u>16,039,569</u>	<u>30,468,956</u>

The accompanying notes are to be read in conjunction with the financial statements .


NADI TOWN COUNCIL
PARKING METER FUND
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2013

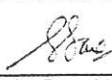
	Note	2013 \$	2012 \$
ACCUMULATED FUNDS			
Accumulated surplus		5,864	62,471
		<u>5,864</u>	<u>62,471</u>
Funds Employed are represented by :			
Current Assets			
Cash at bank	10	5,864	62,471
Net assets		<u>5,864</u>	<u>62,471</u>

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 2013 and of the state of affairs as at that date.


Robiri K Ali
Special Administrator
DATE: 26/04/16


Anita Betty Vanua
Manager Finance
DATE: 26/04/2016

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

	2013 \$	2012 \$
INCOME		
Infringement fines and costs	132,652	99,644
Meter tolls	96,831	75,623
TOTAL INCOME	<u>229,483</u>	<u>175,267</u>
EXPENDITURE		
Electricity and water	5,968	1,375
Maintenance of parking meters and bays	1,256	25,293
Office rent and maintenance	24,066	11,214
Plant and vehicle - operations	105,446	119,020
Printing and advertising	5,012	3,774
Salaries and related payments	137,869	134,701
Search fee and legal expenses	6,473	443
TOTAL EXPENDITURE	<u>286,090</u>	<u>295,820</u>
Net deficit for the year	<u>(56,607)</u>	<u>(120,553)</u>

NADI TOWN COUNCIL
PARKING METER FUND ACCOUNT
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013 \$	2012 \$
Parking Meter Fund Account		
Balance at the beginning of the year	62,471	183,024
Deficit for the year	(56,607)	(120,553)
BALANCE AT THE END OF THE YEAR	<u>5,864</u>	<u>62,471</u>

**NADI TOWN COUNCIL
GENERAL FUND ACCOUNT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2013**

	Notes	2013 \$	2012 \$
Cash Flows from Operating Activities			
Cash was provided from:			
Rates and other revenue		3,622,949	3,633,455
Grant		200,000	180,000
		<u>3,822,949</u>	<u>3,813,455</u>
Cash was applied to:			
Payments to suppliers and employees		(3,231,592)	(2,643,797)
		<u>(3,231,592)</u>	<u>(2,643,797)</u>
Net Cash (used in)/ provided by Operating Activities	17 (a) (ii)	<u>591,357</u>	<u>969,658</u>
Cash Flows from Investing Activities			
Cash was applied to:			
Acquisition of property, plant and equipment		(181,097)	(25,694)
Net Cash provided by / (used in) Investing Activities		<u>(181,097)</u>	<u>(25,694)</u>
Cash Flows from Financing Activities			
Cash was provided from:			
Loan rates		-	-
		<u>-</u>	<u>-</u>
Cash was applied to:			
Loan repayments		(310,968)	(310,968)
Interest		-	-
		<u>(310,968)</u>	<u>(310,968)</u>
Net Cash (used in) Financing Activities		<u>(310,968)</u>	<u>(310,968)</u>
Net increase in cash held		99,292	632,996
Cash / (overdraft) at the beginning of the reporting period		466,167	(166,829)
Net cash at the end of the reporting period	17(a) (i)	<u>565,459</u>	<u>466,167</u>

The accompanying notes are to be read in conjunction with the financial statements .

NADI TOWN COUNCIL
PARKING METER FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	2013 \$	2012 \$
Cash Flows From Operating Activities			
Cash was provided from:			
Meter tolls and other revenue		229,483	175,267
Cash was applied to:			
Payments to suppliers and employees		(286,090)	(295,820)
Net Cash (used in) Operating Activities	17 (b) (ii)	<u>(56,607)</u>	<u>(120,553)</u>
Net (decrease) in cash held		(56,607)	(120,553)
Cash at the beginning of the reporting period		62,471	183,024
Cash at the end of the reporting period	17 (b) (i)	<u><u>5,864</u></u>	<u><u>62,471</u></u>

The accompanying notes are to be read in conjunction with the financial statements .

NADI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

1. General Information

NADI TOWN COUNCIL was established under the Local Government Act. The address of its registered office and principal place is Main Street, Nadi Town. The principal activity of the council are to provide for health, welfare and convenience of the inhabitants of the Nadi Town municipality and to preserve the amenities or credit thereof. The principal activities of the council are described in Note 15.

The financial statements of NADI TOWN COUNCIL for the year ended 31 December 2013 were authorised for issue in accordance with a resolution of the Special Administrator and Management on _____.

1.2 Basis of preparation and accounting policies

The financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities issued by the International Reporting Standards Board. They are presented in Fiji dollars.

1.3 Summary of significant accounting policies

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

(a) 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.

(b) Income Tax

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

(c) Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

• Office equipment	7% per annum
• Furniture and fittings	7% per annum
• Plant and machinery	7% per annum
• Motor vehicles	15% per annum
• Buildings	1.25% per annum
• Roads and footpaths	1% per annum

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

NADI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2013

1.3 Summary of significant accounting policies (continued)

(d) Trade and other receivables

Most sales are made on the basis of normal credit terms, and the receivables do not bear interest. Where credit is extended beyond normal credit terms, receivables are measured at amortised cost using the effective interest rate method. At the end of each reporting year, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in profit and loss.

(e) Impairment of assets

At each reporting date, property, plant and equipment, intangible assets, and investments in associates are reviewed to determine whether there is any indication that those assets have suffered impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in profit or loss.

Similarly, at each reporting date, inventories are assessed for impairment by comparing the carrying amount of each item of inventory (or group of similar items) with its selling price less costs to complete and sell. If any item of inventory (or group of similar items) is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset (group of related assets) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

(f) Cash and cash equivalents

Cash and short-term deposits in the statement of financial position comprise cash at banks and on hand and short-term deposits with a maturity of three months or less. For the purpose of statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

(g) Value Added Tax (VAT)

Revenue, expenses and assets are recognised net of the amount of respective sales tax except:

- where the Value Added Tax incurred on the purchase of assets or services is not recoverable from the taxation authority, in which case the value added tax is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- receivables that are stated with the amount of Value Added Tax included and payables that are stated with the amount of Value Added Tax included.

The net amount of Value Added Tax and Service Turnover Tax recoverable or payable to the tax authority is included as part of the receivables or payables in the balance sheet.

(h) Provisions

Provisions are recognised when the council has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made of the amount of the obligation.

NADI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2013

1.3 Summary of significant accounting policies (continued)

(i) Fund Accounting

The Council has adopted a fund accounting system as a considerable part of annual revenues which comprises rates for different purposes and special purpose funds as required by the Local Government Act. Accordingly, it is necessary to establish separate funds to cover the amounts received, expenditure incurred and the net balance of funds available to be carried forward into the next financial period.

The identification of funds is maintained throughout the accounting system, thus providing the control necessary to ensure that each fund is used only for the purpose for which it is received.

Details of Special Purpose Funds maintained by the Council are :

Parking Meter Fund

The Council in compliance with the Land Transport Act, has to maintain a separate account for operation of Parking Meters in designated areas of roads within municipality.

Loan Rate Fund

The Council in compliance with the Local Government Act, has to maintain a separate account for operation of Loan Rate Fund account.

(j) Comparatives

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

(k) Employee Entitlement

Provision is made for benefits accruing to employees in respect of salaries/wages and annual leave when it is probable that settlement will be required and they are capable of being measured reliably. Provisions made in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using remuneration rate expected to apply at the time of settlement.

(l) Deferred Income

Government and other grants are recognised where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. When the grant relates to an expense item, it is recognised as income over the period necessary to match them with the related costs which the grant are intended to compensate. Where the grant relates to an asset, it is recognised as deferred income and released to income in equal amounts over the expected useful life of the related assets.

(m) Trade and 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 council.

NADI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013	2012
	\$	\$
2. Cash and cash equivalents		
Cash on hand	1,500	13
Cash at bank - Current account	143,297	115,440
Cash at bank	420,662	170,714
Cash at bank - Special account	-	180,000
	<u>565,459</u>	<u>466,167</u>
3. Trade and other receivables	\$	\$
Rates debtors	1,504,048	1,311,671
Rent debtors	90,809	64,323
Other debtors	41,748	-
Value Added Tax refundable	229,475	242,642
Miscellaneous	80,682	81,562
Electricity deposit	16,791	16,791
Enforcement & parking meter infringement	43,717	43,717
	<u>2,007,270</u>	<u>1,760,706</u>
4. Property, plant and equipment	\$	\$
<u>Land</u>		
Deemed cost:		
At 1 January	9,470,000	9,470,000
Net book value	<u>9,470,000</u>	<u>9,470,000</u>
<u>Road and Footpaths</u>		
Deemed cost:		
At 1 January	15,213,587	15,213,587
	<u>15,213,587</u>	<u>15,213,587</u>
Depreciation and impairment		
At 1 January	304,272	152,136
Disposal	14,909,315	-
Depreciation charge for the year at 31 December	-	152,136
	<u>15,213,587</u>	<u>304,272</u>
Net book value	<u>-</u>	<u>14,909,315</u>
<u>Office equipment</u>		
Deemed cost:		
At 1 January	115,726	110,436
Additions	1,097	5,290
	<u>116,823</u>	<u>115,726</u>
Depreciation and impairment		
At 1 January	75,297	70,513
Depreciation charge for the year at 31 December	4,517	4,764
	<u>79,814</u>	<u>75,297</u>
Net book value	<u>37,009</u>	<u>40,429</u>

NADI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013 \$	2012 \$
4. Property, plant and equipment (continued)		
<u>Furniture and fittings</u>		
Deemed cost:		
At 1 January	61,552	61,552
Additions	-	-
	<u>61,552</u>	<u>61,552</u>
Depreciation and impairment		
At 1 January	47,129	45,130
Disposals - assets written off	(2,310)	-
Depreciation charge for the year at 31 December	4,309	1,999
	<u>49,128</u>	<u>47,129</u>
Net book value	<u>12,424</u>	<u>14,423</u>
<u>Plant and Machinery</u>		
Deemed cost:		
At 1 January	551,032	530,631
Adjustment	2,900	-
Addition	180,000	20,401
	<u>733,932</u>	<u>551,032</u>
Depreciation and impairment		
At 1 January	270,781	231,016
Adjustment	2,900	-
Error in fixed asset corrected	(3,590)	-
Depreciation charge for the year at 31 December	48,379	39,765
	<u>318,470</u>	<u>270,781</u>
Net book value	<u>415,462</u>	<u>280,251</u>
<u>Motor vehicles</u>		
Deemed cost:		
At 1 January	461,067	461,067
Additions	-	-
	<u>461,067</u>	<u>461,067</u>
Depreciation and impairment		
At 1 January	298,065	236,201
Disposal	(25,072)	-
Error in fixed asset corrected	400	-
Depreciation charge for the year at 31 December	48,425	61,864
	<u>321,818</u>	<u>298,065</u>
Net book value	<u>139,249</u>	<u>163,002</u>
<u>Buildings</u>		
Deemed cost:		
At 1 January	8,297,240	8,297,240
Additions	-	-
	<u>8,297,240</u>	<u>8,297,240</u>
Depreciation and impairment		
At 1 January	946,147	842,432
Depreciation charge for the year at 31 December	103,716	103,715
	<u>1,049,863</u>	<u>946,147</u>
Net book value	<u>7,247,377</u>	<u>7,351,093</u>
Total property, plant and equipment	<u>17,321,521</u>	<u>32,228,513</u>

NADI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013	2012
	\$	\$
5. Interest-bearing loans and borrowings		
Balance at 1 January	2,627,573	2,735,262
Add: Loan raised	194,283	203,279
	<u>2,821,856</u>	<u>2,938,541</u>
Less: Loans repaid	(310,968)	(310,968)
Balance at 31 December	<u><u>2,510,888</u></u>	<u><u>2,627,573</u></u>
Repayment periods are categorised as follows :	\$	\$
Current	310,968	310,968
Non - Current	2,199,920	2,316,605
	<u><u>2,510,888</u></u>	<u><u>2,627,573</u></u>

Details of interest bearing loans and borrowings are:

Bank borrowings

Loans raised by the Council bear interest charges ranging from 7.30% to 10% per annum and are repayable over 10 years. All loans are raised under the provisions of the Local Government Act. As at balance date, the Council had one loan with Westpac Banking Corporation. This include Term number 9803041772 taken on 30/11/2010 bearing first registered mortgage over Crown Lease no. 131281 (Council's Arcade situated at the main street, Queens road, Nadi Town) and first mortgage over Approval Notice no. 12363 (Lot 1 Nadi Municipal market, Lot 2 New shopping mall, Lot 3 - Bus station, Lot 4 - Koroivulo park all situated at Hospital road - Nadi town). Overdraft facility was not utilized in 2013.

6. Trade and other payables	\$	\$
Trade payables	140,053	247,657
Audit and accounting fees	15,830	4,630
	<u><u>155,883</u></u>	<u><u>252,487</u></u>
7. Sundry deposits	\$	\$
Contributions - Public car park	182,604	182,604
Curio vendors	126,685	126,685
Tenders	186,916	186,916
Rates prepaid	32,893	32,893
Contribution for works	84,880	84,880
Miscellaneous	92,952	92,952
	<u><u>706,930</u></u>	<u><u>706,930</u></u>

NADI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013	2012
	\$	\$
8. Employee benefits liabilities		
Provision for employee entitlement	65,957	30,839
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.		
9. Deferred income		
Japanese grant	188,601	194,911
Less benefits realised	(6,310)	(6,310)
	182,291	188,601
Japanese grant - purchase of Mini Excavator	180,000	180,000
Less benefits realised	(9,450)	-
	170,550	180,000
Government grant	200,000	-
Less benefits realised	(141,818)	-
	58,182	-
	411,023	368,601
10. Cash at bank		
Parking meter fund	5,864	62,417
11. Rental income		
Commercial complex - shop rent	372,953	323,231
Industrial sub - division - rent	45,446	42,365
Kiosk rent	17,501	12,384
Market rental	62,000	41,289
Park rent	15,132	16,063
	513,032	435,352

12. Revaluation reserves

The Council had engaged an independent valuer Pacific Valuations Limited in February 2010 to value land and buildings, road and footpaths. The value of the land, buildings, roads and footpaths was \$27,581,216. Asset revaluation reserve has been transferred to retained earnings on election of deemed cost approach.

Prior year adjustment

The council advised that roads and footpaths are not to be taken in the fixed asset register and correct the fixed assets balances for motor vehicle, furniture and fittings and property, plant and equipment which amounts to \$15,397,429.

This has been transferred to FRA according to the decree passed in 2012. Motor vehicle balance has been corrected which was due to additional error and this has increased the balance of motor vehicles.

NADI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2013

13. Related-party transactions

Compensation of key management personnel

Key management includes the Board of Management, and all members of Management. In addition to their salaries the council also provides non-cash benefits to key management personnel. Transactions with key management are no more favorable than those available, or which might be reasonably be expected to be available, on similar transactions to third parties at arm's length.

This is recognised as an expense in the Statement of Income and Expenditure.

14. Commitments

Operating lease commitments - Council as lessor

The Council leases out an office building under a long-term lease of 15 years. The lease is subject to rent reviews after 3 years. There are no renewal or purchase options in the lease.

The future minimum lease payments receivable under non-cancellable operating leases are as follows:

	2013	2012
	\$	\$
No later than 1 year	576,452	576,452
Later than 1 year and no later than 3 years	1,729,356	1,729,356
	<u>2,305,808</u>	<u>2,305,808</u>

15. Principal activity

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

16. 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.

NADI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013 \$	Re-stated 2012 \$
17. Notes to the statement of cash flows		
(a) General		
(i) Reconciliation of cash		
Cash at the end of the reporting period was as follows:		
Cash on hand	1,500	13
Cash at bank	420,662	170,714
Cash at bank	143,297	115,440
Cash at bank	-	180,000
	<u>565,459</u>	<u>466,167</u>
(ii) Reconciliation of net cash (utilized) provided by operating activities:		
Net Surplus / (Deficit) from operations	701,591	(339,506)
Depreciation	209,345	364,257
Loan rate fund	194,283	203,278
Error in fixed assets corrected	(30,571)	-
Deferred revenue	(157,578)	(6,310)
Changes in Assets & Liabilities		
Decrease in receivables	(259,731)	579,676
(Decrease)/Increase in accounts payables and accruals	(83,437)	(11,747)
Decrease in equity	(221,663)	-
Increase in deferred revenue	200,000	180,000
Provision for employee entitlement	39,118	-
Net cash (used in) / provided by operating activities	<u>591,357</u>	<u>969,658</u>
(b) Parking meter fund		
(i) Reconciliation of cash	\$	\$
Cash at the end of the reporting period was as follows:		
Cash at bank	<u>5,864</u>	<u>62,471</u>
(ii) Reconciliation of net cash provided by operating activities:	\$	\$
Net (deficit) from operations	<u>(56,607)</u>	<u>(120,553)</u>
Changes in assets and liabilities	-	-
Net cash (used in) operating Activities	<u>(56,607)</u>	<u>(120,553)</u>