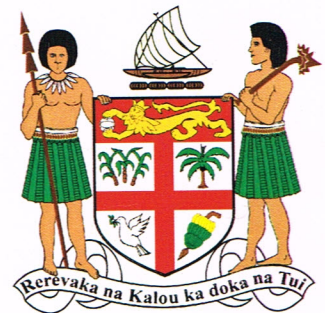




RAKIRAKI TOWN COUNCIL

Annual Report for the Year Ended 2011



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. 231 OF 2020

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Model Town of the Pacific



RAKIRAKI TOWN COUNCIL

ANNUAL REPORT

(Section 19 – Local Government Act, Cap 125)

FOR THE YEAR ENDED 30 JUNE, 2011

SEINI VUNIVUTU-RAIKO

INTERIM SPECIAL ADMINISTRATOR

CONTENTS

PAGES

1.	Special Acknowledgement	
2.	Introduction	3 - 6
3.	Town Statistics and Activities	
4.	Finance	6 - 8
5.	Capital Expenditure	
6.	Public Works And Services	8 - 9
7.	Parks, Gardens And Sports	9
8.	Public Health/Environment	9 - 13
9.	Industrial Relations	14
10.	Public Relations And Participants	14
11.	Obstacles Faced By The Council	14
12.	Acknowledgement	14 - 15
13.	Appendices	
	I. Statement Of Financial Position	
	II. Statement Of Revenue And Expenditure	
	III. Statement Of Cash flow	
	IV. Notes To And Forming Part Of Accounts	

SPECIAL ACKNOWLEDGEMENT

Ms Jasuman Khan

A special mention needs to be made for the tremendous 'nurturing and breastfeeding' done by the former Chief Executive Officer of Tavua Town Council, Ms Jasuman Khan, for being a 'mother' to the baby town in every sense of the word. The resources and intellectual capacity that she unreservedly poured into the Council clearly demonstrate the 'fierce protective love' Ms Khan had towards the newborn. She strived to ensure that the critical first months of life were sustainable, ensuring survival and, healthy, wholesome growth.

Minister for Local Government, Urban Development, Housing & Environment

To ensure a balanced and well developed 'baby', a caring and resourceful father is needed. This father figure was Colonel Samuela A. Saumatua who fulfilled his 'familial' obligations to the highest degree possible. The Minister's constant concern and push for excellence towards achieving the government's initiatives was the platform needed for the 'infant' to survive. The 'baby' could not have asked for a better paternal support.

Fiji Municipal Councils

Any older siblings support and care was also crucial for the healthy development of the 'baby' and this came from all the municipal councils in Fiji. Their invaluable assistance during this first year of infancy and their support throughout the first year, has successfully made benchmarking a standard practice for the new council.

Market Staff – Support Team

I would like to make a special acknowledgement, also for the market staff, for embracing the transition from a rural local authority to a local government. They must be commended for the outstanding work they have carried out, sometimes under difficult circumstances and unfair criticism.

It is with much pleasure and humility that I present the first annual report of Rakiraki Town Council.

1.0 INTRODUCTION

1.1 ESTABLISHMENT OF THE COUNCIL

The town of Rakiraki was legally declared on Thursday July 1 2010. The Public Service Commission approved the use of an office space in the government rented complex at Vaileka House where official operations commenced on Monday July 6 2010.

1.2 ROLE OF COUNCIL

The Council as its principal role was tasked to, in the word of Chief Executive Officer Lami Town Council, "*do all such things as it lawfully considered expedient to promote the health, welfare and convenience of the residents of the municipality*". Other than powers vested to the Council under the Local Government Act, it effectively discharged its duties and responsibilities under several other legislations such as *Public Health Act (Cap III)*, *Town Planning Act (Cap 139)*, *Business Licensing Act (Cap 204)*, *Pure Food Act (Cap 116)*, *Shop (regulation of hours and employment) Act (Cap 100)*, *Land Transport Act and Litter Decree/Amendment Act*. Other legislations such as *Fair Rents Act (Cap 269)*, *Pound Act (Cap 165)*, *Subdivision of Lands Act (Cap 140)*, *Petroleum Act (Cap 157)* and *Advertisements Regulations Cinematography Films Act (Cap 195)* have not been used as the activities regulated under these Acts were not part of the first year operations.

The Council will continue to promote the broadest possible participation by all sectors of the community in the democratic process and council activities.

1.3 ADMINISTRATOR OF THE COUNCIL

The Ministry of Local Government, Urban Development, Housing and Environment (LGUDHE) appointed Seini Vunivutu-Raiko as the interim "Special Administrator" of Rakiraki Town Council, through a Public Service Commission secondment for a term of one (1) year from July 1 2010 to June 30 2011.

The current Council is headed by the interim Special Administrator who, together with the Municipal Market Team, provides the skeleton mandatory municipal services to the residents of the newly established Rakiraki Town.

It has been a challenge for the Council to carry out its services with the limited resources available (this will be explained more fully later in this report).

1.4 TOWN COUNCIL

In the absence of a formal council, the Minister for Local Government, Urban Development, Housing & Environment appointed an Interim Committee to oversee the operations of the Town Council. The term of this committee is six (6) months. The services offered by the Interim Committee are voluntary. The committee members are listed in Appendix I.

1.5 SERVICES OFFERED

The current services offered by the Council are: -

- a. Municipal market operations
- b. Garbage collection operations
- c. Vehicle base operations

Other municipal services are also offered but in partnership with relevant government agencies, as follows:

- i. Health & buildings inspections by Ministry of Health
- ii. Roads maintenance by Department of National Roads
- iii. Enforcement by the Lands Transport Authority and the Fiji Police Force,
and
- iv. Subdivision of lands by Department of Town & Country Planning.

2.0 TOWN STATISTICS AND ACTIVITIES

2.1 Statistics in Brief

Declared Town on 1 July, 2010

Population 4,952 (2007 census)

Area 6,811 Hectares (16,817,283 acres)

Length of Public Roads 31.59 Km

Schools 9 – 3 Secondary, 6 Primary

2.2 Council Meeting

Monthly Meeting of the Council Committee was held during the year as follows:

- i. 9 July 2010 ¹
- ii. 9 August 2010
- iii. 9 September 2010
- iv. 14 October 2010
- v. 11 November 2010
- vi. 9 December 2010
- vii. 18 March 2011 ²
- viii. 6 April 2011
- ix. 11 May 2011
- x. 15 June 2011

2.3 Standing Committee

There is only one (1) committee in operation at the moment and that is the MARKET COMMITTEE. This committee was established at the June 2011 Council meeting and has conducted one (1) meeting with the market vendors on 21 June 2011.

¹ Inaugural Meeting with the Minister for Local Government, Urban Development, Housing & Environment

² No meetings in January and February 2011 due to the delay in renewal of appointments

2.4 Officers of the Council

The Principal Officer of the Council for the period of this report is the Interim Special Administrator, Seini Vunivutu-Raiko.

Market Staff Support Team

Market Manager	Rajendra Kumar (28/09/2010 – 21/01/2011) ³ Nasoni Navitikula (17/01 – 03/06/2011)
Market Attendant	Ilaisa Vakaloloma (28/09/2010) ⁴
Public Toilet Attendant	Kelera Tagi Varo (28/09 – 31/11/10) Tuipolotu Talatoka Ravau (17/01/2011) Taleitaki Ledua (01/12/10 – 16/01/11) TR ⁵
Administrative Assistant	Prakashni Deo (28/09/2010 – 28/02/2011) Taleitaki Ledua (28/02/2011)
TR Enforcement Officer	Epeli Vukinagauna (12/05 – 04/07/2011)
Labourers (5)	Ashok Kumar (28/09/2010 – 04/02/2011) Satend Kumar (28/09/2010) Rakesh Kumar (28/09/2010) Suriya Nand (28/09/2010) Esira Navuase (17/01/2011) Laisiasa Valesu (19/05 – 18/08/2011)

There is no other staff in the Council. However, a Volunteer Improvement Team was also established to review and recommend process improvements. This

³ Commencement and Cessation of Employment.

⁴ Commencement and still currently employed

⁵ Temporary Reliever – short term relieving duties on needs based appointment

team is headed by Jito Rogoikorolevu, an electrical engineer with the Fiji Sugar Corporation Penang Mill.

2.5 Consultation

The Interim SA attended these consultative forums during this period: -

- i. Quarterly SA's & CEO's Consultative Forum – Sept 2010 (Suva) & Dec 2010 (Lautoka), Mar 2011 (Labasa) & June 2011 (Rakiraki)
- ii. Stakeholders Consultation – Review & Drafting of Consumer Protection Decree, Nadi
- iii. Housing Authority Consultation, Suva
- iv. UN Women Partners to Improve Markets Regional Consultation – July 2010 (Brisbane, Australia), April 2011 (Nadi)
- v. National Solid Waste Management Strategies Consultation, Nadi/Suva
- vi. Senior Evaluators Service Excellence Awards Consultation, Suva

2.6 Capacity Development (Training/Education/Workshop)

NAME	CAPACITY DEVELOPMENT
Seini Vunivutu-Raiko	<ul style="list-style-type: none"> • DTCP Delegation of Powers • Strengthening Women's Participation in Municipal Governance/Gender Training of Trainers • Min LGUDHE Strategic Planning • Environment Department 3R Standard Guidelines
Eveli Vukinagauna	<ul style="list-style-type: none"> • DTCP Delegation of Powers • FICAC Corruption, Prevention & Risk Management
Jito Rogoikorolevu	Benchmarking Partnership for Municipal Councils (deputizing for Interim SA)
Nasoni Navitikula	<ul style="list-style-type: none"> • TPAF Project Management Fundamentals • FICAC Corruption, Prevention & Risk Management
Tuipolotu Talatoka	<ul style="list-style-type: none"> • Strengthening Women's Participation in Municipal

(59)

Ravau	<p>Governance</p> <ul style="list-style-type: none"> • Financial Management for Municipal Councils • Trade Diploma in Frontline Management, FNU (Part-Time)
Taleitaki Ledua	<ul style="list-style-type: none"> • Strengthening Women's Participation in Municipal Governance • Management Skills for Administrative Assistants • Financial Management for Municipal Councils • City-Wide Informal Settlement Upgrading Awareness
Ilaisa Vakaloloma	<ul style="list-style-type: none"> • Introduction to Disaster Management • Financial Management for Municipal Councils
Suriya Nand	<ul style="list-style-type: none"> • FICAC Corruption, Prevention & Risk Management
Esira Navuase	<ul style="list-style-type: none"> • FICAC Corruption, Prevention & Risk Management

Two officers, Satend Kumar and Rakesh Kumar are very efficient and productive workers but have not attended any capacity development activity due to a very low English literacy level. Satend has indicated that he would prefer to just complete his years of service; he is retiring in 2012, whilst Rakesh will await a carpentry course that could be tailored in vernacular by one of the income tertiary institutes.

2.7 Solicitors for the Council

All legal matters are referred to the Solicitor General through the Permanent Secretary for Local Government, Urban Development, Housing and Environment.

2.8 Auditor for the Year

In the first year of operations, the audits for the Council have not been carried out as yet.

3.0 FINANCE

3.1 Rates

The Council has not begun collect rates collection for the period. The initial valuation assessment is currently underway by the Department of Lands & Survey. Rates can only be levied on the completion of the valuation exercise. This exercise is expected to be completed in October 2011.

3.2 Garbage Fees

The Council levied Garbage fees of \$23.00⁶ per bin per annum; this is the rate that was being levied by the Ra Rural Local Authority when operations were transferred to the Council of 28th September 2010. The Ministry of Health is in the process of conducting another survey to determine the exact number of bins in the town boundary.

3.3 Business License Fees

The Rakiraki Town Business License Fees Schedule was gazetted in October 2010 and the Council commenced collected of these fees in the same month. The Department of Town & Country Planning Project Survey Team recorded two hundred and seventeen (217) businesses in the town boundary.

At the writing of this report, one hundred and thirty three (133) businesses have registered and paid their business license fees. The Temporary Enforcement Officer is following up on the seventy four (74) defaulters.

The main reason for the delay in payment is that these businesses do not have all the requirements needed for issuance of a business license. This is being regularized and with the increased information sharing and awareness between the Council and the business owners, this practice should be an acceptable normal routine task in the first three months of any year.

⁶ This fee will need to be reviewed in view of the increasing costs of waste disposal.

3.4 Municipal Market Fees

Market Fees have not been reviewed since the operations were transferred from the Ra Rural Local Authority on 28th September 2010. The Market Committee is reviewing the market fees. Current fees are: -

- i. Outside ground space (without tables) – twenty five cents (\$0.25) per block per day
- ii. Inside stall (with tables) – forty five cents (\$0.45) per space per day
- iii. Digicel Block stalls – one dollar fifteen cents (\$1.15) per stall per day
- iv. Main market lock-up shop – thirty five dollars per month (\$35.00)⁷
- v. Kava stalls – two dollars thirty cents per table (\$2.30) per day
- vi. Refreshment Bar – two hundred dollars and sixty cents per month
- vii. Fish Market – ten cents (\$0.10) per kg ⁸

3.5 Vehicle Base Fees

There are seven (7) taxi stands in the town boundary: -

- i. Narendra Lal Store, Korowaqa – 1 taxi
- ii. Parshu Ram Garage, Nadovi – 1 taxi
- iii. Qelema Street – 1 taxi
- iv. Naduwai Lane – 1 taxi
- v. Rakiraki Market - 49 taxis
- vi. Vaileka House – 1 taxi
- vii. Ra Subdivisional Hospital – 5 taxis

⁷ This fee was increased after consultation with the vendors and endorsed during the June 2011 Interim Committee meeting. Previous fee was twenty two dollars fifty cents (\$22.50).

⁸ This fee is being reviewed to a proposed thirty cents (\$0.30) per kg as fish market operation is not feasible with the current fee structure.

Since the transfer of taxi base operations from the Ra Rural Local Authority on 28th September 2010, there has been no new bases issued by the Council.

3.6 Cash Flow

The Council, following the Government prudent financial policies has a surplus balance of six thousand three hundred and forty seven dollars one cent (\$6,347.01) at the close of this twelve months period. There is a Term Deposit of Ten Thousand dollars (\$10,000) raised on 10th January 2011 (from the surplus fund in the Council at the end of December 2010) for a term of one (1) year and this will mature on 10th January 2012.

4.0 CAPITAL EXPENDITURE

Capital Expenditure for the Council for the first twelve months of the life of the municipality was paid from the Department of Local Government. Records of these activities will be found in the LGUDHE Annual Report.

5.0 PUBLIC WORKS SERVICES

These services were offered to the public for the Council by the Department of National Roads (DNR). Records of these activities will be found in the Works & Transport Annual Report.

6.0 ROADS & DRAINS

The Council is awaiting the roads upgrade project from the Central Coordinating Agency for Roads⁹ but drain cleaning is carried out by the Market Staff.

The DNR does routine maintenance work on the municipal roads whilst the Council assists with roadside grass cutting when required.

All DNR owned road drains are still maintained by the Council. This is an added expense to the Council with very minimal return from DNR.

⁹ An agency under the Ministry of Finance that is undertaking road upgrades in all municipalities in Fiji.

(58)

Normal routine services and maintenance such as garbage/refuse collection, grass cutting in the town area, cleaning of public drains, clean-up campaigns, mowing of road verges and upkeep of parks & gardens were carried out throughout the year.

7.0 PARKS/GARDENS/OPEN SPACES

There is only one (1) park and no garden or open spaces in the Council. However, the Department of Lands & Survey is working on the vesting of these spaces to the Council.

Planting of trees and flowers was also undertaken in the commercial and industrial areas as part of an ongoing beautification of the town and to keep up with the image of Rakiraki being a "Green Town".

8.0 PUBLIC HEALTH/ENVIRONMENT, BUILDING AND SUBDIVISION

The Council has worked with the Ministry of Health in the integrated planning and public health/environment management.

However, due to the absence of a full-time Health Inspector with the Council, the Council depends on the time allocated by the Ministry of Health in its assistance and support to the municipality.

In this important field the Council performed its responsibilities under the guidance of the following legislation:

- Public health Act and its Regulations
- Pure Food Act and its Regulations
- Anti Litter Decree/Amendment Act
- Town Planning Act
- Local Government Act and its Regulation
- Lami Town By-Laws
- Subdivision of Land Act
- Business Licensing Act

- Liquor Act.

Inspections of food, Shop Fumigation, Anti-Mosquito, Litter Decree are critical areas where the Council is being assisted by the Ministry of Health Inspectors. The Council, also in partnership with the Department of Environment, has trained and appointed Litter Prevention Officers (LPO). In view of the lack of resources to employ LPOs on a full-time basis, the officers have been appointed on a voluntary basis.

8.1 Communicable Disease

There was a typhoid outbreak in the province (though not within the town boundary) but the Council has also acted as a watchdog in regards to minimizing bad habits that contributed to the outbreak. There has been only been eight (8) cases reported at the end of this reporting period for the peri-urban areas to the town, in comparison to fifty-five (55) at the beginning of the period.

8.2 Summary of Inspection

Types of Premises Inspected	Ordered	Completed
Repairs, cleaning of hotel, boarding houses	1	1
Illegal Structures	2	1
Accumulation of refuse referred to contractor for removal	4	4
Cleaning of overgrowth of grass	13	11
Repairs to water mains – referred to PWD	3	2
Supermarkets, markets, greengrocers	6	6
Improvements of Bakery	3	3
Inspection of nuisance from farm animals	5	3
Total	37	35

8.3 Registration of Food Premises

• Refreshment Bar	14
• Bake House	2
• Hotels	1
• Kava Pounding	1
• Restaurants without Liquor	6
• Butcher Shops	1
• Supermarket	5
• Food Shop	22
• Hawkers	<u>4</u>
• Total	<u>56</u>

8.4 Town Beautification Project

The Council in association with BSP Fiji conducted a Clean-Up Campaign in the Central Business District. There was positive response from the government departments and the Fiji Sugar Corporation Penang Mill.

Awareness campaigns are promoted at all forums where the Council staff participate.

All business houses were advised to adhere to the requirements for renewal of business license for the year 2011, such as Waste Permit from department of Environment, OHS Certificate, National Fire Authority Certificate and Tax Identification Numbers.

8.5 Enforcement

The Council together with LTA and Fiji Police conducted operations within the Rakiraki Town area on a monthly basis to curb the problem of traffic violation.

The Council, due to the absence of skilled personnel, was not able to effectively monitor the roads, footpaths and drains in case of any damaged by any companies as they are liable to repair at their own cost.

8.6 Traffic

A parking meter proposal within the town centre is currently in progress and discussions are underway with respective authorities for implementation.

The Council has also identified a location for a new minibus stand due to complaints from the local bus companies on touting of passengers.

8.7 Solar Streetlights

The Council piloted the first solar streetlight in a municipality. Currently under construction are ten (10) more bringing the total to eleven (11). There is a possibility of an additional five (5) before the end of 2011. This will contribute to maximizing renewal energy and reduction of the negative effects of climate change.

This project will also help the residents in terms of safety and security at night plus cutting down on the costs of electricity from non-renewal sources.

8.8 Informal Settlement

There is only one informal settlement in the town and a few in the peri-urban areas. The Peoples' Community Network with the Department of Housing are exploring options on the relocation/resettlement or regularization of these settlements.

Summary of Building Applications

Only residential building applications were dealt with during the year:

<u>Type of Application</u>	<u>Number</u>	<u>Value (\$)</u>
New Residential Buildings	7	270,000

8.9 Town Planning Scheme Project

A project team from the Department of Town & Country Planning has started work on the report of survey which will ultimately result in an Approved Town Planning Scheme for Rakiraki Town. At present the Council refers to the Draft Town Planning Scheme for developments and activities within the town. This project is expected to be completed in 2014.

9.0 INDUSTRIAL RELATIONS

The Council has maintained a healthy relationship with its committee and employees which resulted in no disputes being registered with the Trade Unions.

10.0 STAEKHOLDER CONSULTATIONS

As part of the Final Approval Town Planning Scheme project, surveys and consultations were carried out with the general public and stakeholders. This approach is important as it allows the Council to gauge perceptions and expectations of the residents to the new requirements for being a resident in a town. Matters of general concern and interest were dealt with as expeditiously as was possible by the Council.

11.0 OBSTACLES FACED BY THE COUNCIL

Obstacles to Progress in the One-year of Rakiraki Town: -

11.1 Strategic Direction

There is no formal strategic direction from the department of local government. For sustained development and achievements, there needs to be a strategic direction.

In the absence of this, focus cannot be confirmed and subsequent activities will be ad hoc resulting in unplanned achievements and piece-meal developments. There appeared to be a lack of strategic planning and focus was only on immediate, short term tangible activities.

Whilst this was acceptable, it does not support the setting of a strategic direction for the new town; an imperative tool for the initial establishment.

This has been the bane of progress towards sustainable development in the establishment of the new town.

11.2 Departmental Support

Without the strategic direction, support from the department was also unfocused and ad hoc. This resulted in activities being done as and when directives were received from the department/ministry.

In view of this approach, strategic targets could not be set and subsequent achievements could not be successfully reviewed and monitored. This was another unsatisfactory hindrance to sustainable development in Rakiraki Town.

11.3 Resources

There is a colloquial phrase that goes "no money, no funny" and this was so true for the new council. The expectations of the residents were very high but in light of the national economic climate, along with the increasing challenges of climate change, most of these expectations for infrastructure improvements were sadly, unmet.

This resulted in skepticism and a reluctance to participate in any Council initiative. Resistance to change is a natural human reaction. This resistance becomes even stronger when the initial enthusiasm for activities towards the change cannot be funded due to a limited budget.

11.4 Staff

In this year of establishment, the Council has started small with only one permanent staff (in the form of the special administrator) plus the market operations staff. These personnel (having no extraordinary resources) were expected to meet the high and sometimes unrealistic demands of the citizens (these were of course their rights as residents of the town).

11.5 Vehicle

The town area is six thousand plus (6000+) hectares and a vehicle is a mandatory resource to effectively police and monitor activities in the town. To date, there is still no vehicle in the Council which is needed to allow for visibility, a vital component for discouraging illegal developments and activities.

12.0 RECOMMENDATIONS

There are a number of recommendations that need to be highlighted on record for further consideration, if the Council is to be sustainable beyond the infancy stage: -

12.1 Strategic Direction

Apart from the Government strategic directives in the Charter requirements, the Ministry needs to set the strategic direction for the councils so that achievements are aligned and focused.

12.2 Vehicle

As mentioned earlier, the need to be visible is paramount.

12.3 Mandatory Staff

There is a high probability that rates collection will be very slow in the initial year of it being levied in view of its newness to the residents. There needs to be more staff secondment to mandatory positions in the Council to offer services at a faster pace than at present. Although the relevant government agencies offer services, the importance allocated to the Council requests is low priority as it is not their core responsibility.

13.0 CONCLUSION

13.1 Benchmarking

Benchmarking has also become a part of work procedures. This has effectively minimized the time to creating mandatory legislation and operating procedures.

13.2 Continuous Improvements

Continuous improvements have been integrated into work processes. There are plans for many road upgrading improvements throughout the Council's boundary but these always depend upon the availability of funds as the infrastructure works require major injection of resources.

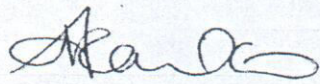
13.3 Acknowledgement

In conclusion, I would like to record the Council's appreciation for the support and contribution of the Commissioner Western Division, Commander Joeli R. Cawaki, and his hardworking team. Their individual and collective efforts in support for the

successful management and welfare of the Council and its citizens have been a morale booster. The Commissioner's Integrated Approach of all government agencies has really augured well for the new municipality.

13.4 Concluding Remarks

The period has been a difficult transition year where the Council could not fulfill all its responsibility and other obligations efficiently and effectively due to lack of resources and resistance to change from the general populace.



.....
Seini Vunivutu-Raiko
Interim Special Administrator

Dated at Rakiraki this 15th day of July 2011.

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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INDEPENDENT AUDITOR'S REPORT

To the members of Rakiraki Town Council

I have audited the accompanying financial statements of Rakiraki Town Council, which comprise the statement of financial position as at 31 December 2011, 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 12.

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 ("IFRS for SMEs") 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 conducting the audit in accordance with International Standards on Auditing. Because of the matters described in the Basis for Disclaimer of Opinion paragraphs, I was not able to obtain sufficient appropriate evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Rakiraki Town Council is a Municipal Council and the financial statements are required to be prepared in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities ("IFRS for SMEs"). The Council is yet to comply with IFRS for SMEs as required for general purpose financial statements.

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

2. The Council could not provide adequate and appropriate accounting records, supporting documents and reconciliations of cash at bank of \$3,298, trade and other receivables of \$16,499, property, plant and equipment of \$35,219, bank overdraft of \$2,681, creditors and accruals of \$3,450, VAT payable of \$18,285 and revenue of \$337,842 as stated in the financial statements. In addition, various items recorded as revenue and expenditure in the statement of income and expenditure were incorrectly classified as revenue and expenditure. As a result, I was unable to carry out necessary audit procedures to confirm its existence, completeness and accuracy of these balances stated in the financial statements.

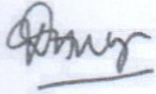
**RAKIRAKI TOWN COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011**

Contents

Independent Auditor's Report.....	2-3
Statement of Financial Position	4
Statement of Changes in Accumulated Funds.....	5
Statement of Income and Expenditure.....	6
Statement of Cash Flows	7
Notes to the Financial Statements.....	8-10

Disclaimer of Opinion

Because of the significance of the matters described in the ("Basis for disclaimer") of opinion paragraphs, I am unable to and do not express an opinion as to whether the financial statements present fairly in accordance with International Financial Reporting Standards for Small and Medium Sized Entities the financial position of Rakiraki Town Council as at 31 December 2011 and the results of its operations for the year then ended.



Ajay Nand
AUDITOR GENERAL


29 March 2017
Suva, Fiji



**RAKIRAKI TOWN COUNCIL
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2011**

	Notes	2011 \$	2010 \$
CURRENT ASSETS			
Cash and cash equivalents	2	3,298	12,475
Trade and other receivables	3	16,499	-
Total current assets		<u>19,797</u>	<u>12,475</u>
NON CURRENT ASSET			
Property, plant and equipment	4	35,219	-
Total non current Asset		<u>35,219</u>	<u>-</u>
TOTAL ASSETS			
		<u>55,016</u>	<u>12,475</u>
EQUITY AND LIABILITIES			
Council Municipal Fund			
Accumulated funds /(loses)		30,067	8,934
CURRENT LIABILITIES			
Bank overdraft			
Creditors	5	2,681	-
VAT payable		3,450	-
Sundry deposits		18,285	3,008
Total current liabilities	6	<u>533</u>	<u>533</u>
		<u>24,949</u>	<u>3,541</u>
TOTAL LIABILITES			
		<u>24,949</u>	<u>3,541</u>
TOTAL EQUITY AND LIABILITIES			
		<u>55,016</u>	<u>12,475</u>

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Rakiraki Town Council's operations for the year ended 31 December 2011 and of the state of affairs as at that date.


.....
Chief Executive Officer

Mr. Rakesh Chandra

Date: 26/12/11

The Statement of Financial Position is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 8 to 10.

**RAKIRAKI TOWN COUNCIL
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2011**

	Notes	2011 \$	2010 \$
General fund			
Balance at the beginning of the year		8,934	-
Net surplus for the year		21,133	8,934
Balance at the end of the year		<u>30,067</u>	<u>8,934</u>
Total Accumulated funds		<u>30,067</u>	<u>8,934</u>

The Statement of Change in Accumulated funds is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 8 to 10

**RAKIRAKI TOWN COUNCIL
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011**

	Notes	2011 \$	2010 \$
INCOME			
Building and subdivision		510	469
Bus station		7,839	-
Business trading and other licenses		50,427	6,357
Hall hire		61	24
Garbage dump		16,452	1,392
Market		43,027	10,900
Municipal car park		14,562	1,048
Rent		1,868	922
Solid waste		3,294	-
Toilet income		27,772	7,242
Miscellaneous income	7	172,030	1,882
Total Revenue		337,842	30,236
EXPENDITURE			
Printing and stationery		6,567	1,464
Garbage collection		9,430	1,601
Electricity		4,493	717
Telephone		405	96
Postage and stamp		46	73
Repair and maintenance		42,100	-
Water bill		4,719	-
Workshop and training		24,342	670
Bank fees and charges		1,331	139
Travelling expense		4,699	287
Uniform		2,166	-
Insurance		853	812
FNPF		10,577	1,860
Solid waste		4,047	-
Salary and wages		65,460	10,985
Depreciation		2,348	-
Office expense		28,411	6
General expense		8,167	163
Miscellaneous expense	8	96,548	2,429
Total expenditure		316,709	21,302
Net surplus for the year ended		21,133	8,934

The Statement of Income and Expenditure is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 8 to 10

**RAKIRAKI TOWN COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2011**

	Notes	2011 \$	2010 \$
Cash flows from operating activities			
Cash receipts in the course of operations		321,343	30,236
Cash payments in the course of operations		(294,303)	(17,622)
Bank Charges		(1,331)	(139)
Net cash (used)/ provided by operating activities		<u>25,709</u>	<u>12,475</u>
Cash flows from investing activities			
Acquisition of property Plant and Equipment		(37,566)	-
Net cash used in investing activities		<u>(37,566)</u>	<u>-</u>
Net decrease in cash and cash equivalents		(11,857)	12,475
Cash and cash equivalent at the beginning of the year		12,475	-
Cash and cash equivalent at the end of the year	9	<u>618</u>	<u>12,475</u>

The Statement of cashflow is to be read in conjunction with the notes to and forming part of the Financial Statement set out on pages 8 to 10

RAKIRAKI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011

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 2011 unless otherwise stated similar policies were followed in the previous year. All amounts are stated in Fijian currency.

- (a) **Basis of Accounting**
The accrual basis of accounting is adopted for all financial transactions.
- (b) **Property, Plant and Equipment**
Items of property plant and equipment are stated at cost less accumulated depreciation and impairment losses. The cost of self constructed assets includes the cost of materials, direct labor and an appropriate proportion of overheads.
- (c) **Depreciation**
Depreciation has been provided using the straight line method at the rate of 20%.
- (d) **Employee Entitlements**
Contributions are paid to the Fiji National Provident Fund on behalf of employees to secure retirement benefits and the cost are included in the Statement of Income and Expenditure.
- (e) **Trade & Other Receivables**
Trade and other receivables are stated at their cost less impairment losses.
- (f) **Trade & Other Payables**
Liabilities are recognised for amounts to be paid in the future for goods and services rendered. Creditors and accruals are stated at cost.
- (g) **Revenue Recognition**
Revenue is recognised in the Statement of Income and Expenditure when charged to the ratepayers by the Council. The major sources of revenue are collected in the form of market fees, toilet fees, garbage fees and business license.
- (h) **Income Tax**
The Council is exempt from income tax in accordance with the provisions of section 17 of the of the Fiji Income Tax.
- (i) **Comparatives**
Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current period amounts.

RAKIRAKI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

NOTE 2. CASH AT BANK AND ON HAND

	2011	2010
	\$	\$
Cash at bank - Westpac Account No. 9803225102	3,298	-
Cash at Bank - Baroda Account No. 91070200000089	-	12,475
	<u>3,298</u>	<u>12,475</u>

NOTE 3. TRADE AND OTHER RECEIVABLES

Garbage Collection	1,927	-
Bus Base Collection	9,042	-
Taxi Base Collection	30	-
Business License	5,500	-
	<u>16,499</u>	<u>-</u>

**NOTE 4. PROPERTY PLANT AND EQUIPMENT
GENERAL FUND**

Plant and Equipment	34,403	-
less accumulated depreciation	2,015	-
	<u>32,388</u>	<u>-</u>
Office Equipment	3,164	-
less accumulated depreciation	333	-
	<u>2,831</u>	<u>-</u>
Net written down value	<u>35,219</u>	<u>-</u>

Movements in carrying amounts of each class of property plant and equipment.

GENERAL FUND

Plant and Equipment		
Carrying amount at beginning	34,403	-
Additions	-	-
Depreciation expense	(2,015)	-
Balance as at 31 December	<u>32,388</u>	<u>-</u>
Office Equipment		
Carrying amount at beginning	3,164	-
Additions	-	-
Depreciation expense	(333)	-
Balance as at 31 December	<u>2,831</u>	<u>-</u>
Net written down value	<u>35,219</u>	<u>-</u>

NOTE 5. BANK OVERDRAFT

Overdraft - Bank of Baroda Account No. 91070200000089	2,058	-
Overdraft - Westpac PIM Account No. 9803456871	623	-
	<u>2,681</u>	<u>-</u>

RAKIRAKI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

NOTE 6. SUNDRY DEPOSITS

	2011	2010
	\$	\$
Tender Deposits	<u>533</u>	<u>533</u>

NOTE 7. MISCELLANEOUS INCOME

Miscellaneous	171,801	1,773
Litter offence	229	109
	<u>172,030</u>	<u>1,882</u>

NOTE 8. MISCELLANEOUS EXPENSE

Miscellaneous	67,298	2,279
Allowance	28,259	150
Courier expense	391	-
PIP project	600	-
	<u>96,548</u>	<u>2,429</u>

NOTE 9. CASH AND CASH EQUIVALENT

Cash at Bank - Baroda Account No. 91070200000089	(2,058)	12,475
Cash at Bank - Westpac Account No. 9803225102	3,299	-
Cash at Bank - Westpac PIM Account No. 9803456871	(623)	-
	<u>618</u>	<u>12,475</u>

NOTE 10. SUBSEQUENT EVENTS

As at the date of this report, the Council is not aware of any circumstances 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.

NOTE 11. PRINCIPAL ACTIVITY

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

NOTE 12. CLIENT LOCATION

Rakiraki Town Council is located at:

First Floor
 Vaileka House
 Rakiraki

**RAKIRAKI TOWN COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011**

Contents

Independent Auditor's Report.....	2-3
Statement of Financial Position	4
Statement of Changes in Accumulated Funds.....	5
Statement of Income and Expenditure.....	6
Statement of Cash Flows	7
Notes to the Financial Statements.....	8-10

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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E-mail: info@auditorgeneral.gov.fj
Website: <http://www.oag.gov.fj>



INDEPENDENT AUDITOR'S REPORT

To the members of Rakiraki Town Council

I have audited the accompanying financial statements of Rakiraki Town Council, which comprise the statement of financial position as at 31 December 2011, 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 12.

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 ("IFRS for SMEs") 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 misstatements, 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 conducting the audit in accordance with International Standards on Auditing. Because of the matters described in the Basis for Disclaimer of Opinion paragraphs, I was not able to obtain sufficient appropriate evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Rakiraki Town Council is a Municipal Council and the financial statements are required to be prepared in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities ("IFRS for SMEs"). The Council is yet to comply with IFRS for SMEs as required for general purpose financial statements.

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

2. The Council could not provide adequate and appropriate accounting records, supporting documents and reconciliations of cash at bank of \$3,298, trade and other receivables of \$16,499, property, plant and equipment of \$35,219, bank overdraft of \$2,681, creditors and accruals of \$3,450, VAT payable of \$18,285 and revenue of \$337,842 as stated in the financial statements. In addition, various items recorded as revenue and expenditure in the statement of income and expenditure were incorrectly classified as revenue and expenditure. As a result, I was unable to carry out necessary audit procedures to confirm its existence, completeness and accuracy of these balances stated in the financial statements.

Disclaimer of Opinion

Because of the significance of the matters described in the (“Basis for disclaimer”) of opinion paragraphs, I am unable to and do not express an opinion as to whether the financial statements present fairly in accordance with International Financial Reporting Standards for Small and Medium Sized Entities the financial position of Rakiraki Town Council as at 31 December 2011 and the results of its operations for the year then ended.



Ajay Nand
AUDITOR GENERAL

29 March 2017
Suva, Fiji




**RAKIRAKI TOWN COUNCIL
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2011**

	Notes	2011 \$	2010 \$
CURRENT ASSETS			
Cash and cash equivalents	2	3,298	12,475
Trade and other receivables	3	16,499	-
Total current assets		<u>19,797</u>	<u>12,475</u>
NON CURRENT ASSET			
Property, plant and equipment	4	35,219	-
Total non current Asset		<u>35,219</u>	<u>-</u>
TOTAL ASSETS		<u>55,016</u>	<u>12,475</u>
EQUITY AND LIABILITIES			
Council Municipal Fund			
Accumulated funds /(loses)		30,067	8,934
CURRENT LIABILITIES			
Bank overdraft	5	2,681	-
Creditors		3,450	-
VAT payable		18,285	3,008
Sundry deposits	6	533	533
Total current liabilities		<u>24,949</u>	<u>3,541</u>
TOTAL LIABILITES		<u>24,949</u>	<u>3,541</u>
TOTAL EQUITY AND LIABILITIES		<u>55,016</u>	<u>12,475</u>

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Rakiraki

Town Council's operations for the year ended 31 December 2011 and of the state of affairs as at that date.


.....
Chief Executive Officer

Mr. Rakesh Chandra

Date: 26/01/12

The Statement of Financial Position is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 8 to 10

**RAKIRAKI TOWN COUNCIL
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2011**

	Notes	2011 \$	2010 \$
General fund			
Balance at the beginning of the year			
Net surplus for the year		8,934	-
Balance at the end of the year		<u>21,133</u>	<u>8,934</u>
		<u>30,067</u>	<u>8,934</u>
Total Accumulated funds		<u>30,067</u>	<u>8,934</u>

The Statement of Change in Accumulated funds is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 8 to 10

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STATEMENT OF INCOME AND EXPENDITURE
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The Statement of cashflow is to be read in conjunction with the notes to and forming part of the Financial Statement set out on pages 8 to 10

RAKIRAKI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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RAKIRAKI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

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GENERAL FUND**

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	2,831	-
Net written down value	<u>35,219</u>	<u>-</u>

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GENERAL FUND

Plant and Equipment

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Additions	-	-
Depreciation expense	(2,015)	-
Balance as at 31 December	<u>32,388</u>	<u>-</u>

Office Equipment

Carrying amount at beginning	3,164	-
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Balance as at 31 December	<u>2,831</u>	<u>-</u>
Net written down value	<u>35,219</u>	<u>-</u>

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RAKIRAKI TOWN COUNCIL
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FOR THE YEAR ENDED 31 DECEMBER 2011

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