

2010

Annual Report

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Letter to the Minister

31 June 2011

Hon. Timoci L. Natuva,
Minister for Works, Transport & Public Utilities,
Nasilivata House,
Samabula,
SUVA.

Dear Sir,

In accordance with Section 31 of the Land Transport Act 1998, I am pleased to present to you the Land Transport Authority Annual Report for the period ending 31st December 2010.

The report is presented for your perusal and its onward transmission to Government.

May I also take this opportunity to thank your good office and government, as a catalyst, for the support that the Authority had received throughout the year and that we look forward to the future with confidence.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'G. Lawlor', written over a horizontal dotted line.

Greg Lawlor
Chairman

Members of the Board



Greg Lawlor
Chairman



Karami Bidesi
Board Member



Panapasa Matailevu
Board Member



Vijay Maharaj
Board Member



Mosese Semi
Board Member

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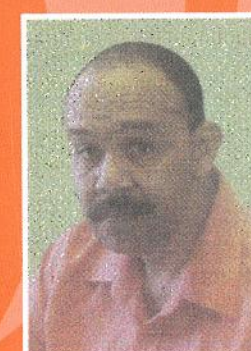
Executive Management



Naisa Tuinaceva
Chief Executive Officer



Eroni Volavola
Regional Manager
Central Eastern



Isikeli Lagilagi
Regional Manager
Western



Josefa Vosanibola
Manager Traffic
Management Services



Tirath Sharma
Manager
Legal Services



Aseri Radrodoro
GM Finance &
Administration



Faiyum Ali
Regional Manager
North



Rajeshwar Prasad
Manager
Information Tech.

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Chairman's Report

It is for such moments like this that all contributions are acknowledged with words of blessing and encouragement and as the chairman of the board from March 2010, I do take this opportunity to reminiscence on what had transpired during the year and thank those that had contributed endlessly to LTA.

To be involved in the organization's achievement that has over time contributed against the needs of the travelling public in the country is indeed a remarkable delight. The merger of the National Road Safety Council in 2010, converging under the banner of the Land Transport Authority is a strategic milestone which had an effectual impact in LTA's service.

The appointment of Mr. Naisa Tiunaceva as the Chief Executive Officer in September 2010 is a timely factor since the vacant post needed urgent attention and he has been very inspirational in his leadership ever since then. 2010 also saw some changes in the board members and I would like to thank them for giving selflessly of their time towards board related obligations.

Mr. Padam Lala as my predecessor had been an inspirational and visionary individual in meetings.

Mr. Karam Bedesi, former chairman of the HR subcommittee who had been relieved from his duty was always a beacon of strength for the board. Our PS Mr. Cama Tuiloma who was very instrumental in the board's decision making and ensuring that the processes are in line with the Ministry's plans. The current members, Vijay Maharaj, Mosese Semi and Panapasa Matailevu, who are my pillar of hope and strength throughout the year. Your continued supports are like rare trees that grow with such wisdom and vision that has always created a path of opportunities and growth.

It is to these members that I give my sincere gratitude that remained loyal and submissive to their roles and responsibility for the 13 policy and 9 PSV meetings compelled throughout the year. I say to you all, do your job to the best ever and in time you can part knowing that you leave an organisation better then when you joined. To the Management and staff of the Authority, my sincere vinaka vaka levu for the opportunity to be part of the LTA FAMILY and ensuring at all times that I had felt a heart at home in the midst of you.

It is my sincere hope that LTA will prosper growing from strength to strength to become the travelling public's best friend through the provisions of their service in providing a safe, efficient, customer focus, economical, sustainable and environmental friendly to the nation.



Greg Lawlor
Chairman

Financial Overview

The Land Transport Authority continued to strengthen its financial operating performance in its fiscal year ended December 31, 2010. While the Authority was going through some changes in its leadership, the thoughtful management of operations resulted to strong financial results. In this climate of change and uncertainty, the Authority has recognized its responsibility to continue to find more efficient and effective ways of its operations.

While the Authority is operating on Government Grant, it is now focusing attention on initiatives to prudently manage or reduce costs and to explore the potential of generating additional revenue.

The Authority's net surplus increased from \$5.5m in fiscal 2009 to \$11.4m in fiscal 2010. In the wake of the change in management, regulations and policies, Authority committed to new financial circumstances as quickly as practicable, but with sufficient care and diligence to maintain and enhance the Authority's excels performance.

The Authority's Government Grant position has encouraged to evaluate opportunities to reduce expenses and increase revenue - although the Authority will not be satisfied relying on Government Grant for an indefinite period.

In light of the continuing budget uncertainties, the Authority is pursuing a number of strategies that will help to reduce ongoing costs and increase revenue.

Summary of Financial Results

	2006	2007	2008	2009	2010
Total Revenue	\$18,694,260	\$18,641,616	\$17,028,295	\$17,047,619	\$20,713,150
Total Expenses	13,323,751	12,223,644	11,215,467	11,457,846	9,253,227
Total Investments	10,956,192	9,803,955	9,527,848	10,090,441	9,255,146
Net Assets	9,758,985	11,022,480	10,732,083	11,607,299	11,315,560

Operating Revenue

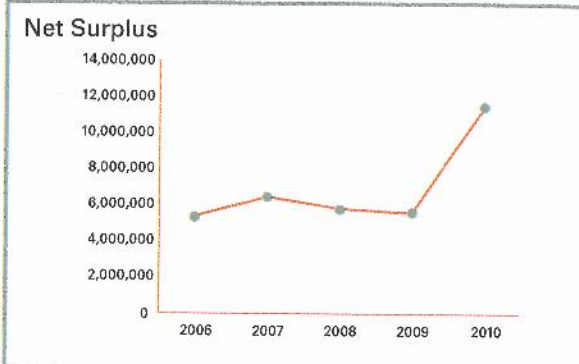
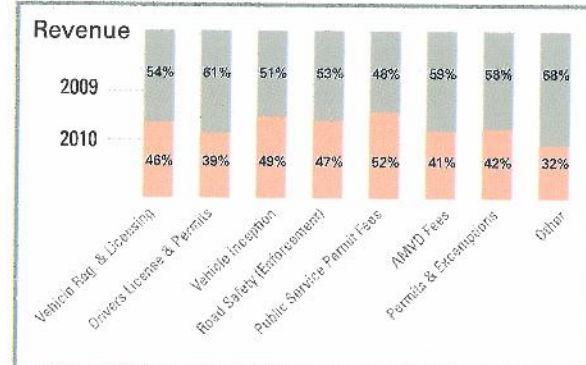
The total operating revenue increased by 21% to \$20.7m in fiscal 2010 from \$17.0m in fiscal 2009. The increase combined with growth in number of registered vehicles by 5%.

The increase was mainly from Registration and Licensing by 17%, Driver's License & Permits by 54%, Agency for Motor vehicle Dealers (AMVD) by 44%, Search Fees by 100%, Permits and Exemptions by 36% and Others by 109%. This increase was also due to

the concerted effort of the Board members and Management in strengthening the enforcement of laws and regulations, policies and standards.

The total Road User levy collected in fiscal 2010 was \$8,202,829. In light of positive results in fiscal 2010 the Authority is committed to continue giving back to the Government positive growth in net surplus.

Financial Overview (cont.)



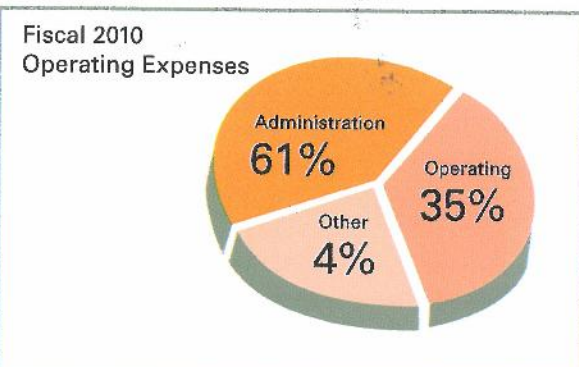
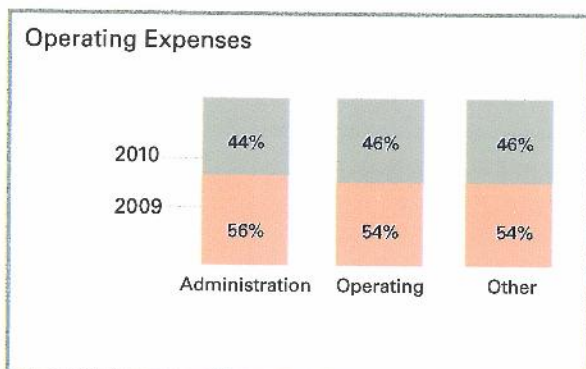
Operating Expenses

Operating expenses totaled \$9.2m, a 19% decrease compared to fiscal 2009. This was mainly due to the reduction of government grant by 14%.

The Administration expense including staff salaries and wages, employees benefits, training and financial fees decreased by 22%. Operating expenses including Travelling, accommodation, utilities, communication, advertising, printing and

stationeries decreased by 14% and other expenses including cleaning, hire charges, internet and computer maintenance decreased by 16%.

The Authority was very mindful of the budget constraints due to the government grant allocation for the fiscal 2010, thus has been prudent in managing its expenses.



Financial Overview (cont.)

Balance sheet

In the fiscal 2010, the Authority managed to operate from the reduced operating grant without any capital grant. Even though the increase in Net Surplus was 105%, the Net Assets was decreased by 3%.

The Authority's cash position was reduced by 28% while the Receivables increased by 242% and Inventories by 27%, detail can be found in notes 6, 7 & 8 of the financial statements.

The net fixed assets decreased by 8% and the total assets were decreased by 6%. The total liabilities, including trade creditors and accruals were decreased by 28%.

The Authority did not pursue to invest in any major capital projects, however it is envisaged that the result of operating financial performance will enable the Authority to seek increase of Government Grant.

Looking ahead, several new projects are slated for ground breaking including the new offices in some towns and in remote places for information and customer services, Red light and Speed camera project to assist in tracking of speed and careless drivers, reviewing of systems to be automated and improve on software applications to stream line processes and provide real time information across the regions.

Profitability Ratios

The Authority has recorded a significant improvement in its rate of returns in the fiscal 2010, as shown in the following table:

Profitability Ratios

	2006 %	2007 %	2008 %	2009 %	2010 %
1 Return on Revenue (Profit Margin) The ratio measures the percentage of profits earned per dollar of Revenue	29	34	34	33	55
2 Return on Assets The ratio measures the percentage of profits earned per dollar of Asset and thus is a measure of efficiency of the Authority in generating profits on its Assets.	34	37	43	42	91
3 Return on Fixed Asset The ratio measures the percentage of profits earned per dollar of Fixed Asset and thus is a measure of efficiency of the Authority in generating profits on its Fixed Assets.	50	65	61	55	124
4 Return on Capital or Net Worth The ratio measures percentage of returns to capital invested	50	53	47	48	101

Financial Overview (cont.)



Summary

The fiscal year 2010 was ended with strong financial position and with many initiatives underway that will serve to make the Authority better able to deliver excellent services to stake holders and general public as a whole. This financial position gives the ability to request for increase of fund in budget submission to the Government in order to undertake projects that are ambitious in scale and complexity, recognizing that they will serve the Authority best over the long term.

Looking into fiscal year 2011 and beyond with continued commitment to prudent expense management, including strategic cost reductions where possible and investments to increase efficiency. The Authority also recognizes opportunities to achieve further diversification in revenue base and is beginning the process of exploring those possibilities.

The Authority has every confidence that this loving nation will embrace the opportunities ahead and meet the interesting challenges that the Authority will face along the way.

Message from the Chief Executive Officer

The year had seen a major change and challenge in the leadership with the confirmation of the Chief Executive Officer and a major reshuffle to management including new appointments of the three regional managers.

The Authority did confront the challenge with key aligned strategies, even though faced with a new twist to having tight grants on operation in quarterly terms and with no capital grant for the year.

The year has also been a successful in terms of our highest revenue reached exceeding our target by \$1million, with the new energetic management and prudent emphasis to tight control on expenditure but maximizing on service deliveries.

The other milestone for the Authority was the merging of the Land Transport Authority and National Road safety Council, which saw the abrogating of the NRSC Act and the LT Act 2000 upheld. This had materialized after two years of consultation with stakeholders, government and the two merging agencies.

In streamlining its service deliveries and focus on awareness through in roads to communities and

villages in the remote places of Viti Levu, Vanua Levu and outer islands had seen the Authority Chairman taking the responsibility role to visit the interior of Navosa and Nasau in Rakiraki to approve transportation by way of rural service licenses.

Government's initiatives through the 2010 Budget key strategies were the reduction in the importation of second hand cars from 8 years to 5 years from the manufacturers date and tax exemptions for the purchase of chassis and new omnibuses from overseas. This was bonus to the Authority and the Department of Environment in terms of fighting against smoke emission. One of the missions of the Authority is reduction of smoke emission by 30% in 2014 and monitoring is currently on reducing scale from 2010 to achieve the 30% in 2014. Fiji is slowly witnessing the change in the omnibus fleet from existing bus operators taking the government incentives in purchasing state of the art fleet.

The search and move towards the ultimate mission of having bio-fuel on vehicles in Fiji is a challenge faced and this had brought together works of private and public agencies in Fiji.

In our strife for reduction to road accident fatalities,



Message from the Chief Executive Officer (cont.)

the year ended on 52 as compared to 47 for the same period in 2009. The Authority had been collectively vocal with Police on road safety and emphasis to drivers on our roads. It had been noted that there is an increase in pedestrian deaths as compared to passengers and drivers. The introduction of the new driver curriculum and fulfilling the driver hour logbook had been an incentive by the Authority to instill good driver behavior. The establishment of the driver knowledge test system, which is the touch on screen test for those who undergo learner's permits, was another milestone for the Authority.

The push for excellence service deliveries had been our focus and this involved the re-engineering and review of legislation, processes and identifying key components in addressing complains and feedback from the public, stakeholders, public and the private sectors.

Discussion of Fiscal Year 2010

The corporate plan 2010 was the road map for the Authority in achieving its key strategies and measured against the performance of the division, the regional centres and the 14 district offices.

The regional offices are responsible for the smooth and effective operations on the functions of the Land Transport Authority, with regards to vehicle registration, licensing of drivers, the enforcement of traffic laws and its compliance levels and the regulation of public service vehicles.

Registration & Licensing

A total of 86044 motor vehicles were registered in 2010 at all three regions with an increase of 5111 vehicles from last year, this included 2371 brand new vehicles as compared to 1710 of 2009 and 2740 second hand vehicles registered for the first time in comparison to 1693 for 2009.

Region	New MV	2nd hand MV	Total
1 Cen. Eastern	1647	1732	3379
2 West	547	912	1459
3 North	177	96	273
Total	2371	2740	5111

Driving Licenses

Driving licenses issued during the year were 90055, a 5% increase from 2009. Provisional licenses decreased by 12%, new licenses decreased by 60%, renewals increased by 6% and PSV driver's license increased by 13%.

Region	"P"	New Issue 1-6 years	Renewals 1-6 years	PSV	TOTAL
Cen Eastern	3,134	191	32,832	8,630	44,787
Western	3,115	168	28,664	3,580	35,527
Northern	595	41	7,676	1,429	9,741
TOTAL	6,844	400	69,172	13,639	90,055

Message from the Chief Executive Officer (cont.)

Public Service Vehicles

The transactions for the year were mainly on new applications, transfers, reissue and renewal of permits. Approved was of 85% whereas 2% had been refused and 13% were pending due conditions not being met.

Region	No. of Transaction	Approved	Refused	Pending
1 Central Eastern	2036	1772	49	215
2 West	1003	834	-	169
3 North	272	207	7	58
Total	3,311	2,813	56	442

Region	TINS			DEFECT		
	2010	2009	Var	2010	2009	Var
Central Eastern	11,059	9,929	11%	8,875	7,887	13%
Western	9,996	13,617	-27%	18,797	6,279	199%
Northern	3,833	2,770	38%	1,368	1,681	-19%
TOTAL	24,888	26,316	-5%	29,040	15,847	83%

Road Safety (Enforcement)

The year had shown a drop in total Traffic Infringement Notice(TIN) issuance and an increase in defect orders as compared to 2009. The total TINs issued was inclusive of both the Police and LTA TINs.

Driving

The driving unit had shown a decrease for the year as compared to 2009 by 15%. The total for 2009 was 14,666 and this was reflected in all the 3 regions.

Region	Driving Class									Total appt
	1	2	3	4	6	7	8	9		
Central Eastern	39	3,511	220	1,049	467	26	7	264	5,583	
West	69	4,421	60	387	572	21	6	239	5,775	
North	12	941	35	78	81		4	49	1,200	
Total	120	8,873	315	1,514	1,120	47	17	552	12,558	

The driver knowledge test system that was introduced in 2009 and the full implementation in 2010 but still requires confidence of the wider public as its was computerised self-testing tool using touch screen portals.



Message from the Chief Executive Officer (cont.)



Technical

A total of 77,312 other classes of vehicles went through the LTA inspections for the year with 97% pass rate. The total public service vehicles passed for the years was 8854 with a 94% pass rate a drop of 0.67% from the 2009 figure. The total figures inspected for the year was 86,166.

Region	Other Class	P	F	% Pass	PS Vehicles	P	F	%Pass	TA09	Var %
Central/East	33,855	32,254	1,092	95%	4,972	4,499	237	90%	4,536	91.23
West	35,202	34,503	295	98%	3,615	3,561	32	99%	3,576	98.92
North	8,255	8,078	513	98%	834	794	45	95%	802	96.16
TOTAL	77,312	74,835	1,900	97%	9,421	8,854	314	94%	8,914	

Authorized Motor Vehicle Inspection Agencies

The Authorised Motor Vehicle Inspection Agencies had captured about 22% of the total other classes vehicle inspected for the year, a drop of 16% as compared to 2009.

Region	2010	P	F	2009	Var %
Motor Management	5,790	5,774	7	6,744	-14%
Millennium	7,694	7,673	11	9,062	-15%
Dee Ace	3,523	3,514	3	4,380	-20%
TOTAL	17,007	16,961	21	20,186	-16%

Message from the Chief Executive Officer (cont.)

Standards & Compliance

The unit is grossly involved in formulating technical standards and co-coordinating all Codes of Practice approved by Authority to be implemented in line with the Land Transport Act 2000 and the Land Transport Regulations 2000.

Accreditation of programs in the of vehicle smoke repairers, taxi meter calibration, accredited garages or workshops, coachworks or bus building and the authorized motor vehicle inspection agencies.

The unit is also involved in carrying out compliance random checks, audits and investigation on driving schools, authorized motor vehicle dealers, public service vehicles, vehicle inspections and driving examination tests.

Internal training and capacity building towards succession planning program for staff is covered by the unit in terms of authorized driver ability, dangerous goods ability and multi-skilled schemes. The external stakeholders were very much involved in dangerous goods training, driving instructor examination, load management workshops and the multi-skill training in vehicle inspection for the Police.

The Authority had been redressing to update existing data with the ongoing data veracity exercise which also include heavy goods vehicle weight verifications. The load management enforcement program had been trying an exercise which monitors loading of vehicles to be within their legal specific weights in accordance to the LT Act and Regulations.

Overloading is still a major issue to the Authority, Department of National Roads and stakeholders who hold responsibility in building and maintenance of roads in Fiji. The impact of

overloading to the road has a direct numerical factor of 105 and this has cost the Fiji government millions of dollars in terms of upgrading and maintenance works.

In 2010 The Authority has embarked on installing extra weighing stations around the country as to monitor load impact on our roads and this includes site at Tabia and Savusavu in Vanua Levu and at Saweni in the west of Viti Levu.

Smoke Emission Level Monitoring and enforcement programme had been an area of national concern. The Authority has had the reduction in vehicle emissions as one of its Key Performance Indicator for the last six years, with the opacity level pegged to go below the 50% level by 2010 and on a sliding scale to 30% by 2014.

Compliance level, especially for buses is still very low and the Authority hopes this will change in the near future.

Traffic Management

The Authority had embarked on Road safety with special focus on safer vehicle, safer road, safer driver and prudent enforcement to road rules. This had resulted in the continual pursue of the latest technology and to undertake the following projects:

- Redlight Camera/ Speed Camera to combat speeding, careless and dangerous driving, which is a major killer on Fiji roads and globally as well;
- In pursue of having safer roads, the LTA has been prudent in overloading management and this has seen forecast establishment of axle weighbridges at Tabia, Savusavu, Saweni for the year and the existing Valelevu, Lautoka weighbridges. There existing weighing sites around the two main

Message from the Chief Executive Officer (cont.)

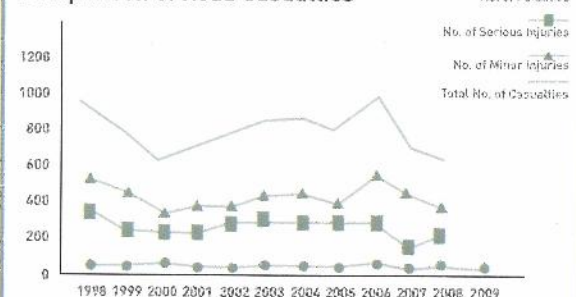
islands for the use of portable wheel weighers;

- Due to the expansion of the LTA operations, it has established a national command centre to monitor ground operations and a resource gathering centre for the Authority, which will eventually end in the expand to establishment of a national traffic control centre;
- Periodic survey and inspections of stands is mandatory for the purpose of gazetting and affixes quota for municipalities and rural local authorities;
- Traffic management scheme for townships and

consultations by various agencies in terms of traffic impact assessment was also carried by the Authority;

- Temporary traffic management scheme is another area regulated by the LT Act and Regulation (Traffic) for the purpose of temporary works done on public roads. The Authority has put in place a Code of Practice and a training curriculum for key stakeholders to be licensed to undergo this works on Fiji roads. The Authority will monitor and enforce that standard traffic management and approvals from line agencies are adhered to and penalties will be in place for breach of these conditions.

Comparison of Road Casualties



Comparison of Road Fatalities



Information and Communication Technology

Fiscal 2010 has shown several advancements through implementations of Information and Communication Technologies which contributed to the productivity and efficiency improvement of the authority.

The department implemented several projects and amongst the major strategic initiatives included:

Message from the Chief Executive Officer (cont.)



(i) Implementation of Computerized Driver Knowledge Test System

After successfully introducing the online practice driver knowledge test system towards the end of 2009, the department introduced the real driver knowledge testing system at its Valelevu Office providing the opportunity for new drivers to go through the computerized driver knowledge test system, a prerequisite to obtaining the learners permit. This new system has been introduced in an effort to have educated, responsible, competent, and safe and better drivers on our roads.

(ii) Implementation of Electronic Customer Queue Management System.

This system was implemented in four (4) major offices which included Valelevu, Lautoka, Nadi and Labasa. This system provided the authority with captured data of the customers visiting these offices performing different transactions together with customer waiting time and customer serving time. The real time customer inflow monitoring and with analytical reporting on data provided the authority in making necessary improvements to better its customer services. With the introduction of this system, customers no longer had to stand in the queue but remain seated and gain additional information from the display screen while waiting to be served.

(iii) Implementation of Electronic Document Management System

The system provided for the scanning of Traffic Infringement Notices and Defect Orders for electronic storage, searching and retrieval. This provided the authority with vast improvement in terms of turnaround time in searching and retrieving these documents while also maintaining an electronic backup of these documents.

(iv) Implementation of Mobile Information System

The department towards the end of the year commissioned mobile accessibility of driver and vehicle information to LTA Enforcement Officers and Police Traffic Officers which provided with a day old data for obtaining information. This was implemented to validate the authenticity of the licenses and registrations, clamp down on illegal operations on the road and eliminate the need for communicating back to office for obtaining the same information.

Among the major implementations the department carried out several other projects which included:

- (i) Upgrade of the authority's telephone system
- (ii) ICT Communication setup of newly introduced Medial Office, National Operation Center and RedLight Speed Camera Office

Message from the Chief Executive Officer (cont.)

The department also linked up all National Road Safety Council computers to LTA network after the announcement of the acquisition.

The department also carried out infrastructure upgrade project which show the implementation of virtualization environment for hosting multiple servers (virtual machines) on physical hosts allowing for better utilization of ICT resources.

In addition to implementation of strategic and operational projects, the department continued to support existing ICT Services which included support and maintenance of ICT hardware, networking, applications and databases and providing help desk support.

Legal Services Department

The Legal Department is responsible for the provision of Legal Services within the Land Transport Authority. The provision of Legal Services ranges from Legal Advice/Opinions, Court attendances, Tribunal attendances, investigations and other wide range of activities requiring the assistance of the Legal Department.

For the year 2010, the Legal Services Department commenced with a total staffing of four lawyers and one litigation officer. However, there were two resignations in the Department during the year which included the Manager Legal and one Legal Officer.

The following reflects the cases handled by the Legal Department as at 31st December 2010.

Region	Total No. of Cases in 2010	No. Cases Concluded	No. of Cases Carried Forward to 2011	Court	No. of Cases	Concluded Cases
Central Eastern	18	4	14	Magistrates Court	Central Eastern	7
Western	13	2	11		Western	6
Northern	1	0	1		Northern	0
Total	32	6	26	High Court/ Supreme Court	Central Eastern	11
					Western	7
					Northern	1
				TOTAL		32
						6

There was a total of 32 Civil Cases registered against the Land Transport Authority mainly in the Central Eastern and Western Regions in 2010.

A total of 16 Cases registered with the Legal Department for Employment Tribunal Cases. Land Transport Appeals Tribunal Cases registered a total of 15 files as at 31st December 2010.

Internal Audit Services

The Internal Audit Services continued to play a vital role in providing assistance and assurance to the Chief Executive, the Board and all levels of LTA Management by measuring and evaluating the effectiveness of

Message from the Chief Executive Officer (cont.)

controls in achieving the Authority's approved objectives

The complements of staff in the department were two for the year with three vacant posts namely the Manager Audit, Internal Auditor and the Audit Assistant positions.

During the year, areas of improvement were identified for improving efficiency, putting in place internal controls and introducing cost effectiveness. Also provided recommendations in the areas of Vehicle Registration & Licensing, Public Service vehicles, Enforcement, Prosecution/ Infringement Processing Unit, Technical, Stock Control, Cost Control, Road User Levy, Human Resource and Revenue. Investigated and reported to management on allegations of fraud, abuse and corruption.

For the year 2010 the Finance/Audit/Tender Sub-Committee was initially chaired by Mr. Karam Bidesi as the Chairperson with members represented from the Audit, Finance, ITC, Research & Development & Legal departments. However, the committee was dissolved by the main Board in September 2010. Currently, the Internal Audit Services reports directly to the Chief Executive Officer and then onwards to the Board.

Organization and Talent

This year the Authority has gone through a lot of changes in management positions and organization structure, however one of the goals is to encourage greater interchange among the talented individuals in the organization. There has been movement of staff within and across the region in the process of reshuffling of staff in order to bring about change, mitigate risks of corruptive behavior and most importantly to improve the service. Through changes to the organization structure and greater use of integrated teams, positive results have been shown in this shift in culture.

With the constraint budget which restricted the hiring of addition to the team, has encouraged team work and multi - skill of the employees.

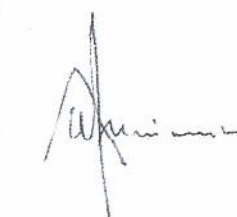
Outlook

Since the end of fiscal year, the working environment has been exceptionally volatile driven by concern and uncertainty related to the change in management positions. The good news is that, the shift in culture has been slowly accepted by the employees. The new management is more into taking care of the employees and at the same time remains focus on the vision of the Authority.

The Authority is committed and confident to deliver strong long term returns through learning and continuous improvement.

This is the good opportune time to say thank you to the government of Fiji in maintaining in its confidence to the services rendered by the Authority. A big vinaka vakalevu to our stakeholders, agencies and individual who had assisted us in making 2010 a successful year even though faced with many challenges that we take them one at a time and come out triumphant at the end of the year.

We will continue a clear vision and mission in achieving our targets and hope for renewed favor in 2011.



Naisa Tuinaceva
Chief Executive Officer

Financial Statements

Year Ended 31 December 2010

Contents

Financial Statements Year Ended 31 December 2010

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Land Transport Authority

Financial Statements Year Ended 31 December 2010

'In accordance with a resolution of the Authority, the members submit the statement of financial position of the Authority as at 31 December 2010, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 31 December 2010 and report as follows:

Authority's members

The names of the Authority's members in office during the year are:

	Status
Mr Greg Lawlor (Chairman)	Current
Mr Cama Tuiloma	PSMWT 2010 - Ministry Representative
Mr Mosese Semi	Current
Mr Vijay Maharaj	Current

State of Affairs

Land Transport (Amendment) Decree 2010 was gazetted on Wednesday, 11 August 2010. The Decree came into effect on the date it was gazetted. The objective of the Decree was to accommodate the following:

- (i) to dissolve the National Road Safety Council and merge it with the Land Transport Authority;
- (ii) to add to the existing functions of the Land Transport Authority the role of the National Road Safety Council to avoid duplication of functions;
- (iii) allow for a transition of employee, assets, funds and resources from the National Road Safety into the Land Transport Authority; and
- (iv) repeal the National Road Safety Act 1994.

The accompanying statement of financial position gives a true and fair view of the state of affairs of

the Authority as at 31 December 2010 and the accompanying statement of comprehensive income, statement of changes in equity and statement of cash flows gives a true and fair view of the results of the Authority, its changes in equity and its cash flows for the year then ended.

Principal Activities

The principal activities of the Authority for the year ended 31 December 2010 were regulating, controlling and licensing of all means of land transport, co-ordination of road transport services and improvement of road transport services.

Operating Results

The operating loss after income tax for the year ended 31 December 2010 was \$291,739 (2009: loss after income tax: \$888,350).

Reserves

There were no amounts transferred to or from reserves during the year.

Dividends

There was no dividend paid during the year.

Events subsequent to balance date

A breach of statutory duties claim was registered against the Authority in the Fiji Court of Appeal by Mr Ravin Milan Lal who claimed the Authority failed to ensure that a vehicle driven by the other parties was insured. The Fiji Court of Appeal awarded more than \$900,000 as compensation for injuries to Mr Lal and family sustained in the accident. The directors have filed an application to appeal the decision of the Fiji Court of Appeal in dismissing the appeal. No

Land Transport Authority

Financial Statements Year Ended 31 December 2010 (cont.)

hearing date has been set yet.

Other than the above, there has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the directors of the company, to affect significantly the operations of the entity, the results of those operations, or the state of the affairs of the entity, in future financial years.

Other Matters

- (a) The Authority's members are not aware of any circumstance which would render the values attributed to current assets in the Authority's financial statements misleading.

As at the date of this report:

- (b) (i) No charge of the assets of the Authority has been given since the end of the financial year to secure the liabilities of any other person;
- (ii) No contingent liabilities have arisen since the end of the financial year for which the Authority could become liable except as disclosed in the financial statements;
- (iii) As at the date of this report, the Authority members are not aware of any

circumstances that have arisen, not otherwise dealt with in the report, which would make adherence to the existing method of valuation of assets or liabilities of the Authority misleading or inappropriate; and

- (iv) Apart from the matters specifically referred to in the financial statements, in the opinion of the Authority members the results of the operations of the Authority during the financial year were not substantially affected by any item, transaction or event of an abnormal nature.

Dated this 12th day of April 2012.


Chairperson


Member

Land Transport Authority

Statements By Authority Members For The Year Ended 31 December 2010

In accordance with a resolution of the members of the Land Transport Authority, we state that:

- i) The accompanying statement of financial position of the Authority is drawn up so as to give a true and fair view of the state of affairs of the Authority as at 31 December 2010;
- ii) The accompanying statement of comprehensive income of the Authority is drawn up so as to give a true and fair view of the result of the Authority for the year ended 31 December 2010;
- iii) The accompanying statement of cash flows of the Authority is drawn up so as to give a true and fair view of the cash flows of the Authority for the year ended 31 December 2010;
- iv) At the date of this statement there are reasonable grounds to believe that the Authority will be able to pay its debts as and when they fall due; and
- v) All related party transactions have been adequately recorded in the books of the Authority.

Dated this 12th day of April 2012.

For and on behalf of the Authority in accordance with a resolution of the Authority members.


Chairperson


Member



8th Floor, Ratu Sukuna House
MacArthur Street,
P. O. Box 2214,
Government Buildings,
Suva, Fiji Islands

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INDEPENDENT AUDIT REPORT

LAND TRANSPORT AUTHORITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

I have audited the accompanying financial statements of Land Transport Authority, which comprise the statement of financial position as at 31 December 2010, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information as set out on pages 7 to 20.

Directors and Management's Responsibility for the Financial Statements

Directors and management are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the requirements of section 30 of the Land Transport Act 1998. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation of financial statements that are free from material misstatement, 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 entity'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 entity'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.

Qualification

Included in the financial statements is Property, Plant and Equipment valued at \$9,255,146 (refer to Note 9). I have been unable to substantiate the amount of \$2,638,660 as the Authority was not able


to provide a proper reconciliation. Accordingly, I have been unable to ascertain the accuracy and completeness of Property, Plant and Equipment as at 31 December 2010.

Qualified Audit Opinion

In my opinion, except for the effects on the financial statements of the matter referred to in the qualification paragraph, the financial statements presents fairly in accordance with the International Financial Reporting Standards and statutory provisions, the financial position of the Authority as at 31 December 2010 and the results of its operations and cash flows for the year then ended.

Without further qualifying the opinion expressed above, attention is drawn to the following:

Included in the financial statements is Comprehensive Gain valued at \$72,599. I have been unable to substantiate the amount of \$72,599 as the Authority was not able to provide a proper reconciliation. Accordingly, I have been unable to ascertain the accuracy and completeness of the balance for Comprehensive Gain as at 31 December 2010.


Tevita Bolanavanua
AUDITOR GENERAL

Suva, Fiji
16 April 2012



Land Transport Authority

Statement of Comprehensive Income For the Year Ended 31 December 2010

	Notes	2010	2009
		\$	\$
Revenue	2	8,888,889	10,666,667
TOTAL REVENUE		8,888,889	10,666,667
Administration Expenses	3	(5,658,476)	(7,268,737)
Operating Expenses	4	(3,186,645)	(3,701,366)
Other Expenses	5	(408,106)	(487,743)
Results from Operating Activities		(364,338)	(791,179)
(Loss) before Income Tax		(364,338)	(791,179)
Income Tax Expense		-	-
(Loss) for the year		(364,338)	(791,179)
Other comprehensive gain/(loss)		72,599	(97,171)
Other comprehensive income/(loss) net of income tax		72,599	(97,171)
Total comprehensive loss for the year		(291,739)	(888,350)

Land Transport Authority
Statement of Changes In Equity For the Year Ended 31 December 2010

	Attributable to equity holders of the Authority		
	Share Capital	Retained Earnings	Total
	\$	\$	\$
Balance at 01/01/09	1,650,146	10,845,503	12,495,649
Total comprehensive loss for the period	-	(888,350)	(888,350)
Balance at 31/12/09	1,650,146	9,957,153	11,607,299
Balance at 01/01/10	1,650,146	9,957,153	11,607,299
Total comprehensive gain for the period	-	(291,739)	(291,739)
Balance at 31/12/10	1,650,146	9,665,414	11,315,560

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Land Transport Authority
Statement of Financial Position For the Year Ended 31 December 2010

	Notes	2010	2009
		\$	\$
Current assets			
Cash and cash equivalents	6	1,907,894	2,636,641
Receivables	7	946,071	276,280
Inventories	8	489,088	383,930
Total current assets		3,343,053	3,296,851
Non-current assets			
Property, plant and equipment	9	9,255,146	10,090,441
Total non-current assets		9,255,146	10,090,441
Total Assets		12,598,199	13,387,292
Current liabilities			
Creditors and other accruals	10	920,765	1,412,770
Other provisions	11	361,874	367,223
Total current liabilities		1,282,639	1,779,993
Total Liabilities		1,282,639	1,779,993
Net Assets		11,315,560	11,607,299
Capital and reserves			
Capital		1,650,146	1,650,146
Retained earnings		9,665,414	9,957,153
Total Capital and Reserves		11,315,560	11,607,299


Chairperson


Member

Land Transport Authority
Statement of Cash Flows For the Year Ended 31 December 2010

Notes	2010	2009
	\$	\$
Cash flows from operating activities		
Receipts from customers	8,888,889	10,337,419
Payment to suppliers and employees	(9,870,529)	(9,703,562)
Comprehensive income gain	72,599	-
Net cash (used in)/provided by operating activities	(909,041)	633,857
Cash flow from investing activities		
Payment for property, plant and equipment	180,294	(1,519,577)
Net cash (used in) investing activities	180,294	(1,519,577)
Net (decrease) in cash held	(728,747)	(885,720)
Cash at beginning of the financial year	2,636,641	3,522,361
Cash at the end of the financial year	1,907,894	2,636,641

13(a)

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10

Land Transport Authority

Notes To And Forming Part Of The Financial Statements For the Year Ended 31 December 2010

1 Statement of significant accounting policies

Land Transport Authority (the "Authority") is a fully owned Government of Fiji entity domiciled in the Fiji. The financial statements were authorised for issue with a resolution of the directors on 12th April 2012.

The principal activities of the corporation are described in Note 17.

Set out below is summary of the significant accounting policies adopted by the Authority in the preparation of the financial statements. These policies have been consistently applied to all the years, unless otherwise stated.

(a) Statement of compliance

The financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRS) prescribed by the International Accounting Standards Board.

(b) Basis of Preparation

These financial statements have been prepared under historical cost accounting and do not take into account changing money values or current valuations of non-current assets unless otherwise stated.

(c) Changes in Accounting Policy

Commencing from 1 January 2009 the Authority has changed its accounting policies in the following areas:

(i) Presentation of financial statements

The Authority applies revised IAS 1 Presentation of Financial Statements (2007), which became

effective as of 1 January 2009. As a result, the Authority presents in the statement of changes in equity all owner changes in equity, whereas all non-owner changes in equity are presented in the statement of comprehensive income.

Comparative information has been re-presented so that it is in conformity with the revised standard.

(d) Foreign currency

All foreign transactions are translated to Fiji currency at the rates of exchange ruling at the dates of transactions. Amounts receivable and payable in foreign currencies at balance date are translated at the rates of exchange ruling at balance date. Gains and losses arising on such translations are recognised in the result of the year.

Exchange differences relating to amounts receivable and payable in foreign currencies are brought to account as exchange gains or losses in the income statement in the financial year in which the exchange rate changes.

The Authority does not hedge its foreign currency commitments.

(e) Property, plant and equipment

Acquisition and Valuation

As at 1 July 2000, the assets of the Department of Road Transport, Principal Licensing Authority, Central Traffic Authority and the Transport Control Board were vested into the Land Transport Authority.

Properties comprising land and buildings were independently valued by Rolle Valuations, registered valuers, on 14 February 2001. All other fixed assets that were vested to the Authority at the date of commencement are recorded at the Authority's valuation. All plant and equipment were stated at independent and Authority valuation less

Land Transport Authority

Notes To And Forming Part Of The Financial Statements For the Year Ended 31 December 2010 (cont.)
(e) Property, Plant and Equipment (cont.)

depreciation until 31 December 2005.

Acquisitions during the year are stated at historical cost.

Property that is being constructed or developed for future use is classified as work in progress under property, plant and equipment and stated at cost until construction or development is complete.

Due to the change in accounting policy outlined in (c) above, the fair values of revalued assets have been regarded as their deemed costs at 1 January 2006.

Depreciation and amortisation

Items of property, plant and equipment including buildings are depreciated using the straight line method over their remaining useful life. Land is amortised over the leasehold period.

The depreciation rates used for each class of asset are as follows:

Leasehold land	Leasehold period
Buildings	2.50%
Motor vehicles	20%
Plant and equipment	20%
Computer hardware	33%
Computer software	20% - 33%
Office equipment	20%

Disposal of assets

Gains and losses on disposal of property, plant and equipment are taken into account in determining the results for the year.

Impairment

The carrying amount of property, plant and equipment are reviewed for impairment when

events or changes in circumstances indicate the carrying amount may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets or cash-generating units are written down to their recoverable amount.

(f) Other receivables

Other receivables include postmaster receivables, payroll receivables, deferred expenses, interest receivable on short term deposits, prepayments and others. The collectibility of debts is assessed regularly and provisions are made for any doubtful balances.

(g) Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is assigned on a first in first out basis.

(h) Provision for employee entitlements

The provision for employee entitlements relate to amounts expected to be paid to employees for annual leave and is measured at balance date at current employee pay rates.

(i) Provisions

A provision is recognised in the balance sheet when the Authority has a legal or contractual obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

(j) Revenue recognition

Services rendered

Revenue comprises grant received when due.

Land Transport Authority

Notes To And Forming Part Of The Financial Statements For the Year Ended 31 December 2010 (cont.)

(k) Expenses

Net financing costs

Net financing costs comprise interest payable on finance leases and interest receivable on term deposits that are recognised in the income statement.

Interest income is recognised in the income statement as it accrues. The interest expense component of finance lease payments is recognised in the income statement.

(l) Income tax

The Authority is not subject to income tax based on a ruling by the Inland Revenue and under the Income Tax Act (1974) CAP 201. Section 17(70) declares the income of the Authority as exempt from Income Tax.

(m) Comparative information

Comparative information has been restated where necessary to achieve consistency in disclosure with current year amounts.

Land Transport Authority

Notes To And Forming Part Of The Financial Statements For the Year Ended 31 December 2010

	2010	2009
	\$	\$
2 Revenue		
Grant received	8,888,889	10,666,667
	<u>8,888,889</u>	<u>10,666,667</u>
3 Administration Expenses		
Annual leave	(5,909)	(17,612)
Audit fees	11,861	10,317
Bank charges	8,264	9,155
Board members' fees & remuneration	28,320	74,244
Consultancy	12,906	237,694
FNPF	412,792	451,981
Insurance	236,677	410,642
Legal fees	16,554	70,869
Staff training	23,296	70,411
Subsidy	-	777,118
TPAF levy	46,845	60,497
Wages and salaries	4,866,870	5,113,421
	<u>5,658,476</u>	<u>7,268,737</u>

The average number of established employees during the year ended 31 December 2010 was 254 (2009: 270) and the average number of unestablished and casual employees during the year ended 31 December 2010 was 9 (2009: 4).

4 Operating expenses		
Accommodation hire	26,944	50,207
Advertising	43,410	76,205
Conferences	13,400	17,889
Depreciation	655,001	956,984
Driver licence consumables	137,103	96,955
Electricity and water	261,090	187,478
Enforcement	116,088	204,876
Entertainment	17,783	40,755
Inventory obsolescence	-	169,373
Motor vehicle expenses	279,381	258,965
Number plates	94,268	74,210
Printing & stationery	371,616	332,772
Radio telephone rental	22,156	24,090
Rent & rates	364,921	360,570
Repairs & maintenance	89,449	114,885
Security hire	161,178	136,798
Telecom equipment lease charges	63,888	61,099
Telephone & facsimile	342,090	426,587
Travelling	64,161	73,153
Uniforms	62,718	37,515
	<u>3,186,645</u>	<u>3,701,366</u>
5 Other expenses		
Commission expense	14,310	13,531
Hire charges	27,269	29,219
Internet expenses	43,350	32,653

Land Transport Authority

Notes To And Forming Part Of The Financial Statements For the Year Ended 31 December 2010

	2010	2009
	\$	\$
5 Other expenses (continued)		
License fees & warranty	-	990
Maintenance computer software	199,259	262,311
Meals and catering	68,029	6,127
Miscellaneous	7,182	41,842
Occupational health and safety	2,400	2,584
Pest control	-	720
Postage, postal, courier, freight & cartage	(1,185)	36,151
Sanitation & cleaning	41,056	47,447
Subscription	5,456	6,473
Transfer allowance	980	7,695
	<u>408,106</u>	<u>487,743</u>
Total Expenses	<u>9,253,227</u>	<u>11,457,846</u>

6 Cash and cash equivalents		
Cash at bank	1,897,678	2,626,625
Cash on hand	10,216	10,016
	<u>1,907,894</u>	<u>2,636,641</u>
7 Receivables		
Other	10,738	19,727
Prepayments	167,795	56,367
Deposits	32,338	31,339
Postmaster receivables	(48,271)	51,894
Staff advances	29,738	10,882
VAT receivable	753,733	106,071
	<u>946,071</u>	<u>276,280</u>

As at 31 December 2010, no impairment expense relating to receivables was recorded in the income statement.

8 Inventories		
Stationery	228,006	386,049
Computer consumables	30,516	16,896
Number plates	124,367	22,159
Goods in transit	106,199	128,199
Less: stationery inventory write-off	-	(169,373)
	<u>489,088</u>	<u>383,930</u>

9 Property, Plant & Equipment

Cost	Leasehold Land	Buildings	Motor Vehicles	Plant & Equip.	Furniture & Ftg.	Computer Equip.	Office Equip.	Work in Prog.	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 January, 2010	1,042,296	6,855,744	946,749	879,551	182,344	2,107,896	469,144	1,866,923	14,350,647
Acquisitions	231,750	41,980	-	42,277	5,258	244,052	120,588	(866,199)	(180,294)
Disposals	-	-	-	-	-	-	-	-	-
Balance at 31 Dec.2010	1,274,046	6,897,724	946,749	921,828	187,602	2,351,948	589,732	1,000,724	14,170,353
Depreciation									
Balance at 1 January, 2010	44,686	627,486	946,749	502,256	129,748	1,633,075	376,206	-	4,260,206
Dep. & amortisation	9,310	134,160	-	118,468	26,981	274,932	91,150	-	655,001
Disposals	-	-	-	-	-	-	-	-	-
Balance at 31 Dec.2010	53,996	761,646	946,749	620,724	156,729	1,908,007	467,356	-	4,915,207
Carrying amount									
At 31 December 2009	997,610	6,228,258	-	377,295	52,596	474,821	92,938	1,866,923	10,090,441
At 31 December 2010	1,220,050	6,136,078	-	301,104	30,873	443,941	122,376	1,000,724	9,255,146

Land Transport Anuthority

Notes To And Forming Part Of The Financial Statements For the Year Ended 31 December 2010

10 Creditors and other accruals

	2010 \$	2009 \$
Current		
Trade and other creditors	920,765	1,412,770
	920,765	1,412,770

Terms and conditions of the above financial liabilities:

- Trade payables are non-interest bearing and are normally settled on 60-day terms.
- Other creditors, sundry and accruals are non-interest bearing and have an average term of six months.
- VAT payable is non-interest bearing if settled before the statutory payment date.

11 Other provisions

Current	Employee Entitlements \$	Payroll \$	Total \$
Balance at 1 January, 2010	276,432	48,364	324,796
Provisions made during the year	36,518	560	37,078
Provisions used during the year	-	-	-
Balance at 31 December 2010	312,950	48,924	361,874

Employee Entitlements

Provision for employee entitlements is recognised in accordance with the policy noted in 1(i).

Payroll and General

Provision for payroll is recognised in accordance with the policy noted in 1(j).

12 Commitments and contingencies

(a) Capital expenditure commitments
Capital expenditure approved but not contractually committed

(b) Operating lease commitments

	2010 \$	2009 \$
Not later than 1 year	196,661	38,500
Later than 1 year but not later than 5 years	246,300	246,036
Later than 5 years	-	-
	442,961	284,536

13 Notes to the statement of cash flows

Reconciliation of cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks.

	2010 \$	2009 \$
(a) Cash on hand	10,216	10,016
Cash at bank	1,897,678	2,626,625
	1,907,894	2,636,641

Land Transport Authority

Statement Of Financial Positions As At 31 December 2010

14 Related Parties

The Authority is wholly owned by the Government of the Republic of the Fiji Islands. The Authority undertook various transactions with Government owned entities on normal trading terms and conditions.

The Authority provides electricity, water amenities and building space to the National Road Safety Council "NRSC" without any consideration. This allocation is being provided to the NRSC due to similar goals being pursued by the organisation and the Authority.

Board of Directors	Status
Mr Greg Lawlor (Chairman)	Current
Mr. Cama Tuiloma	PSMWT 2010 - Ministry Representative
Mr Vijay Maharaj	Current
Mr Viliame Volavola	Resigned
Mr Mosese Semi	Current
Mr Karam Bidesi	Terminated (2010)
Mr Panapasa Matailevu	Current

The board fees and remuneration for the year ended 31 December 2010 was \$74,244 (2009 : \$74,244).

Key Management Personnel	Status
Mr Etuate C Koroi	CEO Terminated (2010)
Mr Naisa Tuinaceva	CEO Appointed (2010)
Mr Aseri M Radrodoro	GMFA - Appointed (Nov 2009)
Mr Josefa Vosanibola	GMO - Appointed (2010)

Compensation of key management personnel of the Authority	2010 \$	2009 \$
Short-term employee benefits	556,080	208,000
Post-employment pension and medical benefits	22,946	33,800
Total compensation paid to key management personnel	579,026	241,800

Land Transport Authority

Notes To And Forming Part Of The Financial Statements For the Year Ended 31 December 2010

15 Financial risk management objectives and policies

The Authority's principal financial liabilities comprise trade and other payables. The Authority has various financial assets such as trade receivables, other receivables, cash and short-term investments which arise directly from its operations.

The main risk arising from the Authority's financial instruments is credit risk.

The Authority monitors receivables balances on an ongoing basis with the result that the Authority's exposure to bad debts is not significant. There are no significant concentrations of credit risk within the Authority.

16 Financial instruments

The fair value of financial instruments have been calculated using market interest rates. The carrying amount of financial instruments are equal to their fair values.

17 Principal activities

The principal activities of the Authority during the year were regulating, controlling and licensing all means of land transport, co-ordination of road transport services and improvement of road transport services in Fiji.

18 Event subsequent to balance date

"There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the directors of the company, to affect significantly the operations of the entity, the results of those operations, or the state of the affairs of the entity, in future financial years."

19 Adjustment to retained earnings

Due to the change in the Authority's designation on 1 January 2008 and the exemption from income tax, previously deferred assets and liabilities have been de-recognised from the Statement of Financial Position as the economic benefits of these do not flow to or from the entity from that date.

20 Agency Transaction Administered for the Fiji Government

Effective from 2008, the Authority under the Promulgation 49 of 2007 is responsible for the collection of the following revenues which are deposited directly into the Government Consolidated Fund.

A comparison in relation to revenue collected and deposited directly into Government's Consolidated Fund for 2010 and 2009 are as follows:

Land Transport Authority

Notes To And Forming Part Of The Financial Statements For The Year Ended 31 December 2010 (cont.)

Revenue

	2010 \$	2009 \$
Vehicle Registration	11,702,801	9,979,922
Vehicle Inspection	2,589,903	1,995,086
Driver's License and driver permits	3,062,591	2,494,979
Road safety enforcement	1,314,093	1,182,143
Public service permits	451,125	490,844
Regulation of motor vehicles dealers	265,316	184,245
Permits and exemptions	330,342	242,572
Other revenue	996,978	477,828
	20,713,151	17,047,619

Effective from 1st January 2009, the Authority under Promulgation 1 of 2009 had been given the powers and to administer, implement and control the collection of Road User Levy for the road infrastructure, maintenance, upgrade, and development of roads to ensure the safe transporting of passengers and goods.

The Authority shall deposit the Road User Levy into the Government Consolidated Fund.

The total Road User Levy collected in 2010 was \$8,202,829.