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D' ACTIONS AU PORTEUR

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RÉPUBLIQUE DE VANUATU

LOI SUR LES SOCIÉTÉS INTERNATIONALES

Arrêté N° 32 de 2011 sur les lignes directives quant à la détention d'actions au porteur

LE MINISTRE DES FINANCES ET DE LA GESTION ÉCONOMIQUE

Vu les pouvoirs que lui confèrent l'article 131 de la Loi sur les sociétés internationales (CAP 222) et l'article 20 de la Loi d'interprétation (CAP 132)

ARRÊTE

1 Abrogation

L'Arrêté N° 32 de 2011 sur les lignes directives quant à la détention d'actions au porteur est abrogé.

2 Entrée en vigueur

Le présent Arrêté entre en vigueur à la date de sa signature.

Fait à Port-Vila le 7 mars 2011

**LE MINISTRE DES FINANCES ET DE LA GESTION ÉCONOMIQUE
MOANA CARCASSES KALOSIL**



RÉPUBLIQUE DE VANUATU

LOI SUR LES SOCIÉTÉS INTERNATIONALES

Arrêté N° 33 de 2011 sur les sociétés internationales (modèle statut) (modification)

LE MINISTRE DES FINANCES ET DE LA GESTION ÉCONOMIQUE

Vu les pouvoirs que lui confère le paragraphe 3.4) de la Loi sur les sociétés internationales (CAP 222)

ARRÊTE

1 Abrogation

L'Arrêté N° 13 de 1993 sur les sociétés internationales (modèle statut) est modifié tel que prévu à l'Annexe.

2 Entrée en vigueur

Le présent Arrêté entre en vigueur à la date de sa signature.

Fait à Port-Vila le 7 mars 2011

**LE MINISTRE DES FINANCES ET DE LA GESTION ÉCONOMIQUE
MOANA CARCASSES KALOSIL**

ANNEXE

MODIFICATION DE L'ARRETE N° 13 DE 1993 SUR LES SOCIÉTÉS INTERNATIONALES (MODÈLE DES STATUTS)

1 Article 1

Supprimer et remplacer l'article par :

"1 Modèle des statuts

- 1) Le modèle des statuts de chaque type de société précisée au paragraphe 2.2) de la Loi est prévu à l'Annexe du présent Arrêté.
- 2) Pour éviter le doute :
 - a) sous réserve de l'article 10 de la Loi, une société peut, dans sa constitution, adopter tout ou partie des règles prévues dans le modèle de statuts convenant à son type.
 - b) dans la mesure où les statuts ne les excluent ou modifient pas, les règles prévues dans le modèle de statuts convenant à son type doivent, dans la mesure où elles s'appliquent, sont les règles de la société de la même manière et au même titre que si elles sont prévues dans ses statuts dûment enregistrés."

2 Annexe (titre)

Supprimer et remplacer "COMPAGNIES LIMITÉES PAR ACTIONS" par "SOCIÉTÉ INTERNATIONALE"

3 Annexe, clause 2

Supprimer et remplacer la clause par :

"Siège social

- 2 Le premier siège social à Vanuatu se trouve à....."

4 Annexe, clause 3

Supprimer et remplacer la clause par :

"3 Agent agréé

- 1) Le premier agent agréé de la société à Vanuatu est
- 2) L'adresse à Vanuatu premier agent agréé de la société est"

5 Annexe, après la clause 3

Insérer

"3A Durée de l'enregistrement

- 1) Lorsque la société choisit d'être enregistrée :
 - a) pour une période d'un an ; ou
 - b) pour une période supérieure à un an selon l'enregistrement à long terme
- 2) Lorsque la société choisit d'être enregistrée selon l'enregistrement à long terme, lorsque la période d'enregistrement est de 5 ans, 10 ans ou 20 ans."

6 Annexe, clause 4

Supprimer et remplacer la clause par :

“4 Objets sociaux et fins

- 1) Sans préjudice de la portée du paragraphe 1), les objets sociaux et fins de la société sont
- 2) Sous réserve de l'article 10 de la Loi, les objets sociaux et fins de la société sont illimités.”

7 Annexe, paragraphe 5.2)

Supprimer et remplacer le paragraphe par :

- “2) La société, s'agissant d'une société internationale, doit :
- a) mener des affaires à Vanuatu ;
 - b) acquérir et posséder des intérêts dans des biens immeubles situés à Vanuatu, autre que qu'un bail cité à l'alinéa 3)b) ;
 - c) exercer :
 - i) des affaires bancaires au sens que définit la Loi sur les institutions financières (CAP 254) ;
 - ii) des affaires bancaires au sens que définit la Loi sur les transactions bancaires internationales (CAP 280, sauf si elle détient une licence obtenue conformément à cette Loi ;
 - iii) des affaires d'assurances au sens que définit la Loi N° 54 de 2005 relative aux assurances, sauf si elle détient une licence obtenue conformément à cette Loi ;
 - iv) des affaires de fiducie ou des affaires de gestion des sociétés au sens que définit la Loi N° 8 de 2010 sur les prestataires de services aux sociétés et aux fiducies, sauf si elle détient une licence obtenue conformément à cette Loi ;
 - d) a à tout moment moins d'un membre ; ou
 - e) adresse toute invitation au public de :
 - i) souscrire à toute action ou obligation dans la société ; ou
 - ii) déposer de l'argent auprès de ou prêter de l'argent à la société.

8 Annexe, après alinéa 5.3)a)

Insérer

- “aa) offre des biens ou services :
- i) par voie électronique à partir d'un lieu d'affaires à Vanuatu ; ou

- ii) par internet ou autre fournisseur de service électronique situé à Vanuatu ;
- ab) se fait connaître par voie de publicité ou par toute déclaration sur un site web ou par un enregistrement électronique au sens que définit la Loi sur les transactions électroniques (CAP 263) comme quoi elle peut être contactée à une adresse donnée à Vanuatu ou elle utilise une adresse de domaine de Vanuatu.”

9 Annexe, clause 6

Après “actions” insérer “/par garantie/aussi bien par actions que par garantie”

10 Annexe, après la clause 6

Insérer

“6A Lorsqu’il s’agit d’une société limitée par garantie, chaque membre s’engage à participer aux actifs de la société en cas de liquidation :

- a) pendant qu’il en est membre ; ou
- b) dans les trois mois qui suivent la date où il cesse d’en être membre,

pour le règlement des dettes et des charges de la société contractées avant qu’il cesse d’en être membre, et des frais, charges et dépenses de la liquidation et pour l’ajustement des droits des participants entre eux, tout montant requis, n’excédant pas \$ US (*préciser le montant*).

6B Lorsque la société est limitée aussi bien par actions que par garantie, chaque membre apportant une garantie pour participer aux actifs de la société en cas de sa liquidation :

- a) pendant qu’il en est membre ; ou
- b) dans les trois mois qui suivent la date où il cesse d’en être membre,

pour le règlement des dettes et des charges de la société contractées avant qu’il cesse d’en être membre, et des frais, charges et dépenses de la liquidation et pour le recalcul des droits des contributeurs entre eux, tout montant requis, n’excédant pas \$ US (*préciser le montant*).

11 Annexe, clause 8

Supprimer et remplacer la clause par :

“8 Modification des statuts

8. La société peut modifier les statuts par résolution des membres/par résolution des administrateurs.

12 Annexe, alinéa 11.1)k)

Supprimer l’alinéa

13 Annexe, après paragraphe 11.1)

Insérer

“1A) Sans préjudice de la portée du paragraphe 1), les actions peuvent porter le droit de suspendre les droits de vote des autres actions.”

14 Annexe, paragraphe 12.1)

Supprimer “non émises et”

15 Annexe, alinéa 18.c)

(Modification de la version anglaise)

16 Annexe, paragraphe 20.1)

(Modification de la version anglaise)

17 Annexe, clause 23

Supprimer et remplacer “Une action” par “Sous réserve des dispositions de la présente Loi et d’un règlement, une action au porteur ou ”

18 Annexe, après la clause 23

Insérer

“23 Émission d’actions au porteur et conversion des actions nominatives

1) Sous réserve des dispositions de la Loi et du présent Règlement, lorsque la société :

a) émet une action au porteur ; ou

b) dispose d’une action non émise qui est une action au porteur ;

elle ne doit pas émettre l’action à toute personne autre qu’un détenteur qui accepte de détenir l’action.

2) La société ne doit pas émettre une action au porteur convertie d’une action nominative, à toute personne autre qu’un détenteur qui accepte de détenir l’action.

19 Annexe, clause 24 (titre)

Supprimer et remplacer “Transmission d’actions” par “Actions nominatives”

20 Annexe, paragraphes 31.2)

Supprimer et remplacer “de l’alinéa” par “du paragraphe”

(Pour 45.1), 45.2) et 48.2) version anglaise uniquement)

21 Annexe, paragraphes 36.2), 41.2)

Supprimer et remplacer “sous-alinéa” par “paragraphe”

22 Annexe, paragraphe 53.1)

Supprimer et remplacer “actions qui ont été annulées après émission” par “personnes qui ne sont plus membres ou à des actions au porteur qui ont été annulées”

23 Annexe, alinéa 53.1)a)

Supprimer et remplacer l’alinéa par :

“a) les noms et adresses des personnes :

- i) qui détiennent des actions nominatives dans la société, lorsqu'il s'agit d'une société limitée par action ;
- ii) qui apportent une garantie conformément aux statuts de la société, lorsqu'il s'agit d'une société limitée par garantie ; ou
- iii) qui détiennent des actions nominatives de la société, et apportent une garantie conformément aux statuts de la société, lorsqu'il s'agit d'une société limitée aussi bien par action que par garantie."

24 Annexe, alinéa 53.1)e)

(Modification de la version anglaise)

25 Annexe, alinéa 53.1)f)

Supprimer et remplacer "certificat pour des actions" par "certificat pour des actions au porteur"

26 Annexe, sous-alinéa 53.1)f)ii)

Supprimer et remplacer ", et" par " ;"

27 Annexe, sous-alinéa 53.1)f)iii)

Après "certificat ;" insérer "et"

28 Annexe, après le sous-alinéa 53.1)f)iii)

Insérer

"iv) le nom et l'adresse du détenteur de son certificat"

29 Annexe, paragraphes 57.2), 57.3), 60.2) et 69.2)

(Modification de la version anglaise)

30 Annexe, paragraphes 64.6), 45.1) et 65.1)

(Modification de la version anglaise)

31 Annexe, alinéas 65.9)c) et 65.9)d)

Supprimer et remplacer "paragraphe" par "alinéa"

32 Annexe, paragraphe 69.1)

(Modification de la version anglaise)

33 Annexe, alinéa 74.2)a)

Supprimer et remplacer "ces statuts deviennent obligatoires pour la compagnie" par "le présent règlement s'applique à la société"



REPUBLIC OF VANUATU

CONSTITUTION

**Instrument of Appointment of
Member of the Electoral Commission**

Order No. 45 of 2011

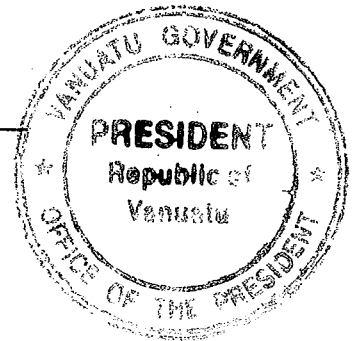
IN EXERCISE of the power conferred on me by Article 18[1] of the Constitution, and acting in accordance with advice of the Judicial Services Commission, I, **IOLU JOHNSON ABBIL KANIAPNIN**, President of the Republic of Vanuatu appoint

MARTIN JAMES TETE

a member of the Electoral Commission.

Dated at State Office, Port Vila, this 8th April 2011.

IOLU JOHNSON ABBIL KANIAPNIN
President of the Republic of Vanuatu





REPUBLIC OF VANUATU

CONSTITUTION

**Instrument of Appointment of
Member of the Electoral Commission**

Order No. 46 of 2011

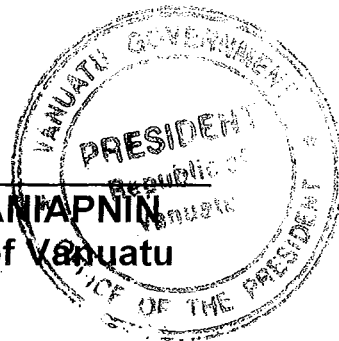
IN EXERCISE of the power conferred on me by Article 18[1] of the Constitution, and acting in accordance with advice of the Judicial Services Commission, I, **IOLU JOHNSON ABBIL KANIAPNIN**, President of the Republic of Vanuatu appoint

LINNES MOLI-TARIANGA

a member of the Electoral Commission.

Dated at State Office, Port Vila, this 8th April 2011.

IOLU JOHNSON ABBIL KANIAPNIN
President of the Republic of Vanuatu





REPUBLIC OF VANUATU

CONSTITUTION OF THE REPUBLIC OF VANUATU

Instrument of Appointment

Order No. 47 of 2011

In exercise of the powers conferred upon me by Article 57(4) of the Constitution of the Republic of Vanuatu, I, the Honourable HAM LINI VANUAROROA, Acting Prime Minister make the following Order.

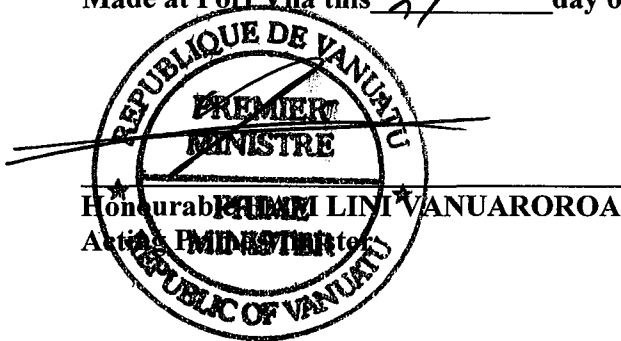
1 Acting Director General- Ministry of Infrastructure and Public Utilities

Willie Watson is appointed as the Acting Director General of the Ministry of Infrastructure and Public Utilities for a period of 6 months from the date on which this Order is made.

2 Commencement

This Order commences on the day on which it is made.

Made at Port Vila this 29TH day of March 2011.





REPUBLIC OF VANUATU

**VANUATU COMMODITIES MARKETING BOARD
ACT [CAP 133]**

**Instrument of Removal – Members of the Vanuatu Commodities
Marketing Board
Order No. 48 of 2011**

In exercise of the powers conferred on me by subsection 5 (5) of the Vanuatu Commodities Marketing Board Act [CAP 133], I, the Honourable MELTEK SATO KILMAN LIVTUVANU, Prime Minister of the Republic of Vanuatu, make the following Order.

1 Removal

KORA MAKI is removed as a member of the Vanuatu Commodities Marketing Board.

2 Commencement

This Instrument of Removal commences on the day on which it is made.

Made at Port Vila this 05th day of April, 2011.



Honourable MELTEK SATO KILMAN LIVTUVANU
Prime Minister



REPUBLIC OF VANUATU

VANUATU COMMODITIES MARKETING BOARD ACT [CAP 133]

Instrument of Appointment – Members of the Vanuatu Commodities Marketing Board Order No. 49 of 2011

In exercise of the powers conferred on me by subsection 5 (1) of the Vanuatu Commodities Marketing Board Act [CAP 133], I, the Honourable MELTEK SATO KILMAN LIVTUVANU, Prime Minister of the Republic of Vanuatu, make the following Order.

1 Appointment

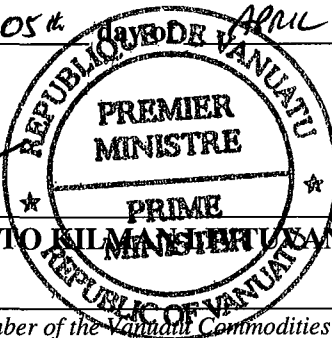
GILBERT KAKOU is appointed as a member of the Vanuatu Commodities Marketing Board.

2 Commencement

This Instrument of Appointment commences on the day on which it is made.

Made at Port Vila this 05th day of April, 2011.


Honourable MELTEK SATO KILMAN LIVTUVANU
Prime Minister



Instrument of Appointment – Member of the Vanuatu Commodities Marketing Board Order No. 49 of 2011



REPUBLIC OF VANUATU

DECENTRALIZATION ACT [CAP 230]

**Instrument of Appointment Investigator - SANMA Local
Government Council
Order No. 50 of 2011**

In exercise of the powers conferred on me by subsection 18L (1) of the Decentralization Act [CAP 230], I, Honorable, **MARCELLINO PIPITE**, Acting Minister of Internal Affairs, make the following appointment.

1 Appointment of investigator

Luke Shem is appointed as investigator to the SANMA Local Government Council for a period of 2 weeks commencing on the date on which this Order is made.

2 Terms of reference

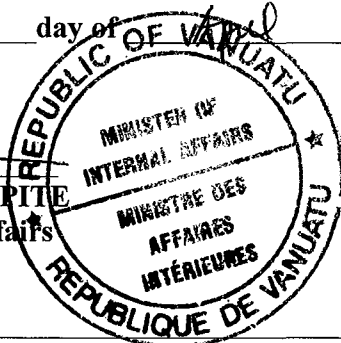
The Investigator must carry out his functions according to the Terms of Reference set out in the Schedule.

4 Commencement

This Instrument of Appointment commences on the date on which it is made.

Made at Port Vila this 1 day of April 2011.


Honorable **MARCELLINO PIPITE**
Acting Minister of Internal Affairs



SCHEDULE

TERMS OF REFERENCE OF INVESTIGATOR TO THE SANMA LOCAL GOVERNMENT COUNCIL

1 Objective

To inquire into and report and ascertain whether the financial transactions have been carried out in accordance with:

- (a) the provisions of the Decentralization Act [CAP 130] with the Local Government Council's Financial Regulations;
- (b) ministerial instructions;
- (c) relevant accounting standards.

2 Inquiry Report

The inquirers are to prepare a report of the results of this inquiry to the Minister of Internal Affairs no later than 10 days after the two weeks of investigation ceases.

3 Extension of inquiry

Where the results of the inquiry indicate that the inquiry should be expanded to areas other than financial transactions, the inquirers may request that the inquiry be extended into such areas.

4 Scope of inquiry

- (1) The inquiry is to be carried out in accordance with the relevant standards of accounting and will include such tests and controls as the inquirer considers necessary under the circumstances.
- (2) The inquiry is to cover the activities carried out in all of the Council's premises.

5 Procedure when conducting inquiry

While conducting the inquiry, special attention must be made to the following:

- (a) whether funds provided by the Government, banks, donors or other parties as grants or loans have been used in accordance with the conditions as laid

SCHEDULE
TERMS OF REFERENCE OF INVESTIGATOR TO THE SANMA LOCAL GOVERNMENT
COUNCIL

down in their respective agreements and have been recorded in such manner that will distinguish those grants or loans from other transactions;

- (b) whether expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance within the provisions of the Financial Regulations;
- (c) whether goods and services procured by the SANMA Local Government Council (the 'Council'), are supported by valid orders, receipts and invoices and are recorded correctly in the Books of Account;
- (d) whether invoices, financial contracts and other documents (that may affect the future financial and contingent liabilities of the Council) that impact the financial record-keeping of the Council, are promptly received by the Treasury section of the Council and are kept in a safe and secure location in the Treasury section.
- (e) whether payments to suppliers of goods and services are made in accordance with the Financial Regulations and relevant Accounting Standards and are recorded promptly and accurately in the books of account;
- (f) whether cheques drawn for payments are fully supported by the relevant documentation and are correctly checked and signed by the appointed signatories in accordance with the Financial Regulations;
- (g) whether payments of cash are fully supported by the relevant documentation and the recipient has signed for the correct amount of the cash disbursed and the amounts are promptly and correctly recorded in the Books of Account;
- (h) whether bank accounts opened and kept in the name of the Council are reconciled at least once per month against financial records in the Treasury section;
- (i) whether balance sheet accounts are reconciled at least once per month;
- (j) whether financial records have been prepared in accordance with consistently applied relevant Accounting Standards and give a true and fair view of the financial position of the Council;

SCHEDULE
TERMS OF REFERENCE OF INVESTIGATOR TO THE SANMA LOCAL GOVERNMENT
COUNCIL

- (k) whether documentation is filed promptly in easily identifiable and accessible locations for accounts verification;
- (l) whether payroll records (which are records that also contain full information on conditions of service, position description, entitlements and leave records), are kept up to date in a safe and secure place that is in a location that affords confidentiality;
- (m) whether payments made to staff are in accordance with their conditions of service and are made against time sheets approved by their authorized manager or supervisor whose responsibility it is to check the entries for accuracy and applicability. Overtime, advances and other emoluments are recorded and calculated and conform to approval;
- (n) whether management accounts are produced for the Town Clerk and the Council Members on a monthly basis and represent a true position of the Council's financial position;
- (o) whether annual accounts are prepared for audit in the timeframe designated by the Finance Regulations;
- (p) whether any payment made to any Councilor is in accordance with the Financial Regulations guidelines and ministerial instructions.

6 Coverage

The inquirers are to have free and uninhibited access to all documents within the Council including areas under the jurisdiction of the Council in order to assist the inquirers in verifying the following:

- (a) whether the necessary supporting documents, records, invoices etc. have been kept with Books of Accounts;
- (b) whether the Standard Books of Accounts such as Cash Book, Bank Book, Journal, Ledger, stock register, fixed assets register etc are maintained;
- (c) whether the physical verification of Council assets has been carried out and reconciled at least once in each year;
- (d) whether the verification that the valuations of properties on which the Council levies Property Tax are regularly updated and that record keeping

SCHEDULE
TERMS OF REFERENCE OF INVESTIGATOR TO THE SANMA LOCAL GOVERNMENT
COUNCIL

and invoicing of the Property Tax is carried out in an efficient and timely manner;

- (e) whether the cash and Bank payments to suppliers, contractors, various institutes etc. and receipt of funds from various sources are properly made and that discounts given are given with the appropriate authority and are correctly recorded;
- (f) whether the adjustment of suppliers part supply against their bills, if any have been correctly controlled and accounted for;
- (g) whether the expenditure limits are documented and adhered to at all times;
- (h) whether the process of tender evaluation and award of work to contractors, consultants or other parties are as per prescribed in the procedures.
- (i) whether the supervision of the work awarded to contractors, consultants or other parties is carried out and assessed on a continuing basis, and at the completion of the work an evaluation is carried out and recorded by the person responsible for overseeing the work;



REPUBLIC OF VANUATU

DECENTRALIZATION ACT [CAP 230]

**Instrument of Appointment Investigator MALAMPA
Local Government Council
Order No. 51 of 2011**

In exercise of the powers conferred on me by subsection 18L (1) of the Decentralization Act [CAP 230], I, Honorable, **MARCELLINO PIPITE**, Acting Minister of Internal Affairs, make the following appointment.

1 Appointment of investigator

Pierro Willie is appointed as investigator to the MALAMPA Local Government Council for a period of 2 weeks commencing on the date on which this Order is made.

2 Terms of reference

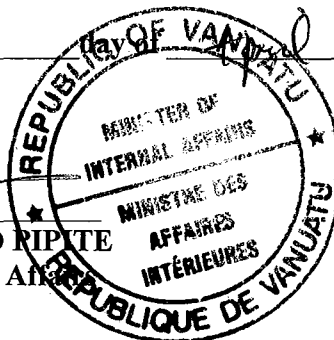
The Investigator must carry out his functions according to the Terms of Reference set out in the Schedule.

3 Commencement

This Instrument of Appointment commences on the date on which it is made.

Made at Port Vila this 1 day of August 2011.


Honorable **MARCELLINO PIPITE**
Acting Minister of Internal Affairs



SCHEDULE

TERMS OF REFERENCE OF THE INVESTIGATOR TO THE MALAMPA LOCAL GOVERNMENT COUNCIL

1 Objective

To inquire into, report and ascertain whether the financial transactions have been carried out in accordance with:

- (a) the provisions of the Decentralization Act [CAP 130] with the Local Government Council's Financial Regulations;
- (b) ministerial instructions;
- (c) relevant accounting standards.

2 Inquiry Report

The investigator is to prepare a report of the results of this inquiry to the Minister of Internal Affairs no later than 10 days after the two weeks investigation ceases.

3 Extension of inquiry

Where the results of the inquiry indicate that the inquiry should be expanded to areas other than financial transactions, the inquirers may request that the inquiry be extended into such areas.

4 Scope of inquiry

- (1) The inquiry is to be carried out in accordance with the relevant standards of accounting and will include such tests and controls as the inquirer considers necessary under the circumstances.
- (2) The inquiry is to cover the activities carried out in all of the Council's premises.

5 Procedure when conducting inquiry

While conducting the inquiry, special attention must be made to the following:

- (a) whether funds provided by the Government, banks, donors or other parties as grants or loans have been used in accordance with the conditions as laid

SCHEDULE
TERMS OF REFERENCE OF THE INVESTIGATOR TO THE MALAMPA LOCAL
GOVERNMENT COUNCIL

down in their respective agreements and have been recorded in such manner that will distinguish those grants or loans from other transactions;

- (b) whether expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance within the provisions of the Financial Regulations;
- (c) whether goods and services procured by the MALAMPA Local Government Council (the 'Council'), are supported by valid orders, receipts and invoices and are recorded correctly in the Books of Account;
- (d) whether invoices, financial contracts and other documents (that may affect the future financial and contingent liabilities of the Council) that impact the financial record-keeping of the Council, are promptly received by the Treasury section of the Council and are kept in a safe and secure location in the Treasury section.
- (e) whether payments to suppliers of goods and services are made in accordance with the Financial Regulations and relevant Accounting Standards and are recorded promptly and accurately in the books of account;
- (f) whether cheques drawn for payments are fully supported by the relevant documentation and are correctly checked and signed by the appointed signatories in accordance with the Financial Regulations;
- (g) whether payments of cash are fully supported by the relevant documentation and the recipient has signed for the correct amount of the cash disbursed and the amounts are promptly and correctly recorded in the Books of Account;
- (h) whether bank accounts opened and kept in the name of the Council are reconciled at least once per month against financial records in the Treasury section;
- (i) whether balance sheet accounts are reconciled at least once per month;
- (j) whether financial records have been prepared in accordance with consistently applied relevant Accounting Standards and give a true and fair view of the financial position of the Council;

SCHEDULE
TERMS OF REFERENCE OF THE INVESTIGATOR TO THE MALAMPA LOCAL
GOVERNMENT COUNCIL

- (k) whether documentation is filed promptly in easily identifiable and accessible locations for accounts verification;
- (l) whether payroll records (which are records that also contain full information on conditions of service, position description, entitlements and leave records), are kept up to date in a safe and secure place that is in a location that affords confidentiality;
- (m) whether payments made to staff are in accordance with their conditions of service and are made against time sheets approved by their authorized manager or supervisor whose responsibility it is to check the entries for accuracy and applicability. Overtime, advances and other emoluments are recorded and calculated and conform to approval;
- (n) whether management accounts are produced for the Town Clerk and the Council Members on a monthly basis and represent a true position of the Council's financial position;
- (o) whether annual accounts are prepared for audit in the timeframe designated by the Finance Regulations;
- (p) whether any payment made to any Councilor is in accordance with the Financial Regulations guidelines and Ministerial instructions.

6 Coverage

The inquirers are to have free and uninhibited access to all documents within the Council including areas under the jurisdiction of the Council in order to assist the inquirers in verifying the following:

- (a) whether the necessary supporting documents, records, invoices etc. have been kept with Books of Accounts;
- (b) whether the Standard Books of Accounts such as Cash Book, Bank Book, Journal, Ledger, stock register, fixed assets register etc are Maintained;
- (c) whether the physical verification of Council assets has been carried out and reconciled at least once in each year;
- (d) whether the verification that the valuations of properties on which the Council levies Property Tax are regularly updated and that record keeping

SCHEDULE
TERMS OF REFERENCE OF THE INVESTIGATOR TO THE MALAMPA LOCAL
GOVERNMENT COUNCIL

and invoicing of the Property Tax is carried out in an efficient and timely manner;

- (e) whether the cash and Bank payments to suppliers, contractors, various institutes etc. and receipt of funds from various sources are properly made and that discounts given are given with the appropriate authority and are correctly recorded;
- (f) whether the adjustment of suppliers part supply against their bills, if any have been correctly controlled and accounted for;
- (g) whether the expenditure limits are documented and adhered to at all times;
- (h) whether the process of tender evaluation and award of work to contractors, consultants or other parties are as per prescribed in the procedures.
- (i) whether the supervision of the work awarded to contractors, consultants or other parties is carried out and assessed on a continuing basis, and at the completion of the work an evaluation is carried out and recorded by the person responsible for overseeing the work;

MAJOR LTD (SPAR/CENTREPOINT)
(En liquidation volontaire)
(In Voluntary Liquidation)

**AVIS D'ASSEMBLÉE FINALE DES
CRÉANCIERS**

Avis est par les présentes donné que l'assemblée finale des créanciers de MAJOR LTD se tiendra à 10h00 AM, à Ex-Rossi Building, derrière la banque Bred le 3 mai 2011,

L'assemblée est convoquée dans le but de présenter le rapport de liquidation et de fournir des explications à cet égard.

**NOTICE TO CREDITORS OF FINAL
MEETING**

Notice is hereby given that the final meeting of creditors of MAJOR LTD will be held at 10:00 AM, Ex-Rossi Building, behind Bred Bank, on **May 3rd 2011**.

The purpose of this meeting is to receive the liquidator's account of the winding up and the giving of any explanation thereof.



Martin SAINT-HILAIRE
Liquidateur
BP 1276
Port Vila Vanuatu

email:
liquidation.spar@gmail.com

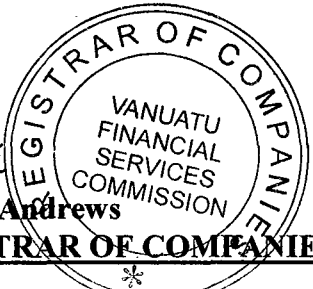

THE COMPANIES ACT [CAP. 191]

TAKE NOTICE that pursuant to Section 335 of the Companies Act [CAP. 191], unless cause is shown to the contrary, the name of

Company Number	: 25060
Company Name	: GLOBAL INSURANCE AND INDEMNITY LIMITED
Date of Incorporation	: 30 December 1998
Company Type	: Private Exempted Company limited by Shares

will be struck off the Register of Companies at Port Vila, Vanuatu and the company dissolved at the expiration of three months from the date of this notice

Dated at Port Vila this thirty first day of March 2011.




George Andrews
REGISTRAR OF COMPANIES


THE COMPANIES ACT [CAP. 191]

TAKE NOTICE that pursuant to Section 335 of the Companies Act [CAP. 191], the following company has been struck off the Register of Companies at Vila, Vanuatu.

Company Name	: PREMA INTERNATIONAL DEVELOPMENT CORPORATION LIMITED
Registration No	: 35106
Date of Registration	: 18 November 2008
Company Type	: Private Local Company limited by Shares

Dated at Port Vila this tenth day of December 2010.


George Andrews
REGISTRAR OF COMPANIES





REPUBLIC OF VANUATU

THE INTERNATIONAL COMPANIES ACT NO.32 OF 1992

TAKE NOTICE that pursuant to Section 106 of the International Companies Act No. 32 of 1992, unless cause is shown to the contrary, the name of

Company Number : 11915
Company Name : RAN MARINE COMPANY LIMITED
Company Type : International Company Limited by Shares

Will 90 days following the date of publication of this notice be struck off the International Companies at Port Vila, Vanuatu.

Given under the Official Seal of the Commission at Port Vila this third day of March 2011

