

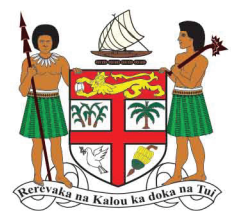


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# BA TOWN COUNCIL

## Annual Report for the Year 2007

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# **BA TOWN COUNCIL**

## **Annual Report for the Year 2007**

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22 February 2019

Honourable Premila Devi Kumar  
Minister for Local Government, Housing and  
Community Development  
P O Box 2131  
Government Buildings  
**SUVA**

Dear Honourable Minister

### **BA TOWN COUNCIL ANNUAL REPORT 2007**

I am pleased to present the Annual Report for Ba Town Council for the financial year ending 31<sup>st</sup> December, 2007.

#### **Council's Vision:**

To enhance business and community development in Ba District through social, economic, sustainable and Green methods.

#### **Mission:**

- To deliver the statutory responsibilities of the local government.
- To facilitate access to a healthy and green environment
- To promote health, welfare and convenience of the people of Ba
- Provide a well maintained range of Community leisure and recreation facilities for the enjoyment of the Community.
- To promote more investments and developments for the district and create employment opportunities
- To work hand in hand with business house to further develop business in Ba
- To improve infrastructure and amenities in Ba Town
- To create disaster resilient community

#### **Values:**

Ba Town Council's work will be governed in accordance with the Local Government Act and other related Acts and Regulations, Council will take respective actions to ensure that the Council is in line with the Central Government.

Furthermore, council will implement and enforce relevant Local Government and Town Planning Legislations and by-laws to enhance business and community development which confines to Social, Economic, Sustainable and Green method growth.

Ba was settled in 1864 and in 1886 the Rarawai Sugar Mill was established. Following the establishment of the Sugar Mill, Ba began to grow and records show that in 1905 Ba Rural Local Authority was established under the Public Health Ordinance had administered the district of Ba on various matters.

The urbanized area of Varoka was proclaimed as Township under the Township Ordinance in 1939. Local Government Act was enacted in 1972, hence Ba was elevated to Town status in June 1972.

The Town has a well developed urban center with a population of about 18,000 with a total area of 652 hectares.

The Council has five (5) Wards and three (3) Councilors were elected from each Ward on 22 October, 2005 to serve for a term of three (3) years.

- Cr. Praveen Bala (JP) - Mayor
- Cr. Anita Narayan - Deputy Mayor

Elected on 31 October, 2006 for next twelve (12) months.

The Council met all its loan repayments for the year 2007 and the outstanding loan by end of 2007 was \$3,734,175.00.

This report is submitted in accordance with Section 19 of the Local Government Act, Cap. 125.

Yours sincerely

**Dip Narayan**  
**Chief Executive Officer**

## **BA TOWN COUNCIL**

### **ANNUAL REPORT 2007**

#### **1.1 THE COUNCIL**

The following Councillors who were elected on 22<sup>nd</sup> October, 2005 for a term of three [3] years represented the five [5] wards of the Council.

##### **VARADOLI WARD**

Cr. Praveen Bala[JP]  
Cr. Denesh Shankar Sharma  
Cr. Vellaidan Naicker

##### **VAROKA WARD**

Cr. Anita Narayan  
Cr. Pauliasi Caucau  
Cr. Rajesh Patel[JP]

##### **RARAWAI WARD**

Cr. Esala Masi  
Cr. Gaj Raj Singh  
Cr. John Sawake

##### **YALALEVU WARD**

Cr. Ikbal Nabi  
Cr. Jagindar Dayal[JP]  
Cr. Nemani Cakausesse

##### **NAMOSAU WARD**

Cr. Samuela Nakete  
Cr. James Benjamin - Till July, 2007 – Thereafter the Office was Vacant  
Cr. Khalid Ali

#### **1.2 ELECTION OF MAYOR AND DEPUTY MAYOR**

The following Councillors elected on 30<sup>th</sup> October, 2006 continued to hold the following Offices respectively:-

Cr. Praveen K. Bala [JP]	-	Mayor
Cr. Anita Narayan	-	Deputy Mayor

At the Annual Meeting of the Council held on 31<sup>st</sup> October, 2007 the following Councillors were elected as Mayor and the Deputy Mayor respectively for the next twelve [12] months:-

Cr. Praveen K. Bala [JP]	-	Mayor
Cr. John Sawake	-	Deputy Mayor

### 1.3 APPOINTMENT OF COMMITTEES

#### a) Building Health and Works Committee

- |    |                        |   |          |
|----|------------------------|---|----------|
| 1] | Cr. Ikbal Nabi         | - | Chairman |
| 2] | Cr. Praveen Bala[JP]   |   |          |
| 3] | Cr. Vellaidan Naicker  |   |          |
| 4] | Cr. Rajesh Patel [JP]  |   |          |
| 5] | Cr. Nemani Cakausesese |   |          |
| 6] | Cr. Khalid Ali         |   |          |
| 7] | Cr. Esala Masi         |   |          |

#### b) Market Parks and Traffic Committee

- |    |                        |   |          |
|----|------------------------|---|----------|
| 1] | Cr. Vellaidan Naicker  | - | Chairman |
| 2] | Cr. John Sawake        |   |          |
| 3] | Cr. Pauliasi Caucau    |   |          |
| 4] | Cr. Samuela Nakete     |   |          |
| 5] | Cr. Nemani Cakausesese |   |          |
| 6] | Cr. Khalid Ali         |   |          |
| 7] | Cr. Esala Masi         |   |          |

#### c) Finance Capital Development and General Purposes Committee

- |    |                         |   |          |
|----|-------------------------|---|----------|
| 1] | Cr. Rajesh Patel[JP]    | - | Chairman |
| 2] | Cr. Praveen Bala[JP]    |   |          |
| 3] | Cr. Anita Narayan       |   |          |
| 4] | Cr. Ikbal Nabi          |   |          |
| 5] | Cr. Khalid Ali          |   |          |
| 6] | Cr. Jagindar Dayal [JP] |   |          |
| 7] | Cr. John Sawake         |   |          |

#### d) Library / Parks & Beautification Committee

- |    |                           |   |             |
|----|---------------------------|---|-------------|
| 1] | Cr. Jagindar Dayal[JP]    | - | Chairperson |
| 2] | Cr. Samuela Nakete        |   |             |
| 3] | Cr. Khalid Ali            |   |             |
| 4] | Cr. Gaj Raj Singh         |   |             |
| 5] | Cr. Denesh Shankar Sharma |   |             |
| 6] | Cr. John Sawake           |   |             |
| 7] | Cr. Pauliasi Caucau       |   |             |

#### e) Staff and Tender Committee

- |    |                        |   |          |
|----|------------------------|---|----------|
| 1] | Cr. Khalid Ali         | - | Chairman |
| 2] | Cr. Praveen Bala[JP]   |   |          |
| 3] | Cr. Anita Narayan      |   |          |
| 4] | Cr. Jagindar Dayal[JP] |   |          |
| 5] | Cr. Nemani Cakausesese |   |          |
| 6] | Cr. Esala Masi         |   |          |
| 7] | Cr. Rajesh Patel[JP]   |   |          |



#### 1.4 COUNCIL AND COMMITTEE MEETINGS

The Council held the following number of Council and Committee Meetings-

Ordinary Council Meetings	-	11
Annual Meeting	-	1
Library / Parks & Beautification Committee Meetings	-	12
Market and Traffic Committee Meetings	-	12
Building Health and Works Committee Meetings	-	12
Finance Capital Development and General Purposes Committee Meetings	-	12
Staff and Tender Committee Meetings	-	23
Special Committee Meetings	-	4
Emergency and Extra Ordinary Council Meetings	-	1

#### 1.5 LIBRARY REPORT 2007

Ba Town Council Library was officially opened by His Excellency, the Ambassador of Japan to Fiji, Mr. Hisato Murayama on 15<sup>th</sup> March, 2002.

The Library has been providing services to people of Ba. Also users from as far as Tavua, Rakiraki and Lautoka are daily users of the Library.

Two (2) Staff are in-charge of the Library – 1 appointed by the Council and the other by the Library Services of Fiji.

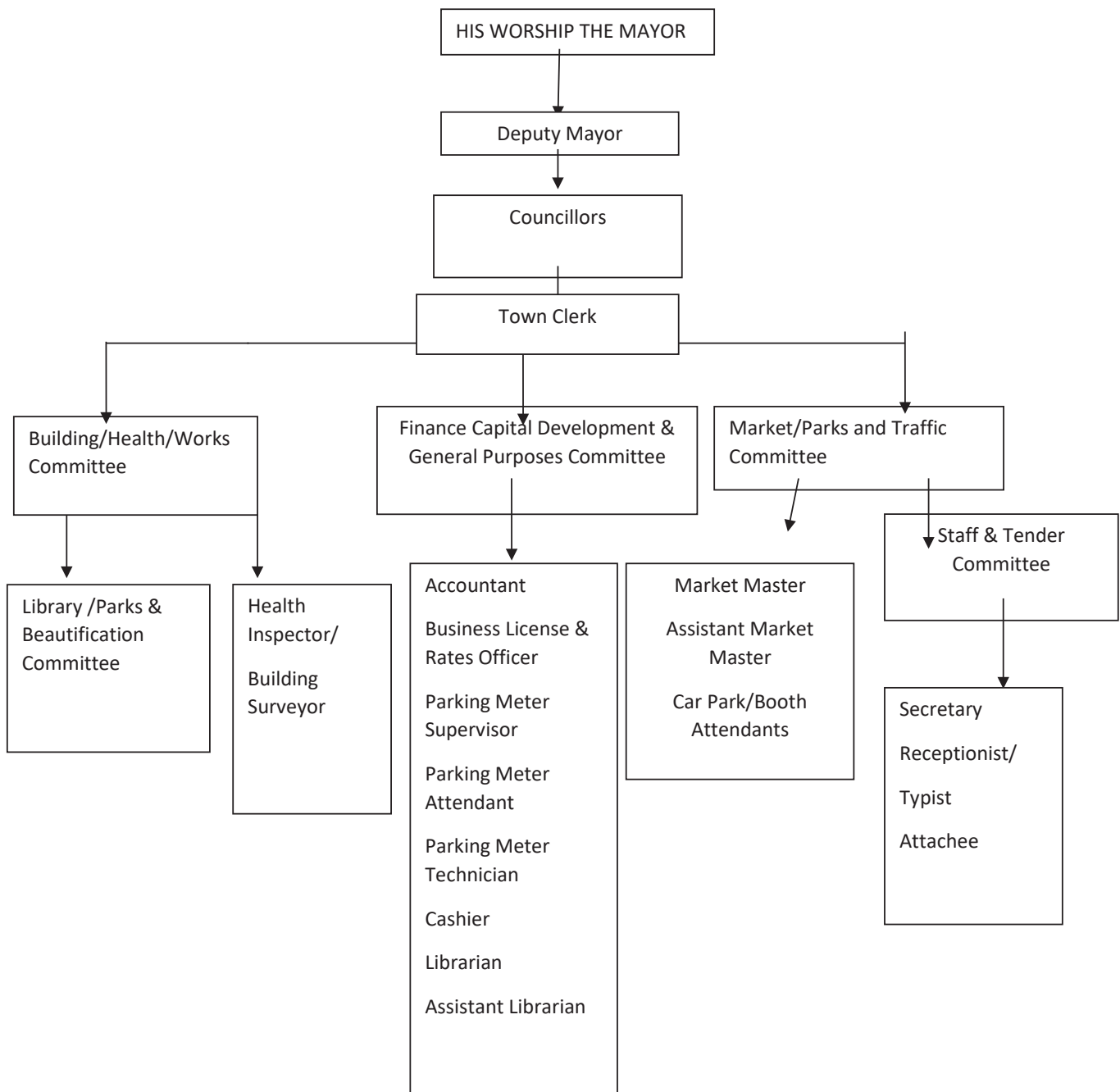
The operating hours are:

- Monday - Thursday - 8.00 am – 4.30 pm
- Friday - 8.00 am – 4.00 pm
- Saturday - 9.00 am – 12.00 pm

The Library Books and other Educational Material were donated by the Council, Embassies and the General Public.

Awareness and activities were organized to mark World Book Day, Library Week, Drug Abuse, Environment Week and Violence Against Women.

2.0 **ORGANISATION CHART - 2007**



### 3.0 **OFFICIAL VISITORS TO THE COUNCIL - 2007**

29/8/2007	-	Mr. Peter Wood Lower Hutt, New Zealand.
29/8/2007	-	Ms. Glenys Wood Lower Hutt, New Zealand
29/8/2007	-	Ms. Ana Vesekula Initiatives of Change, Fiji.
29/8/2007	-	Mr. Chengaiya Naidu Initiatives of Change, Fiji
20/9/2007	-	Mr. J. V. Bainimarama Prime Minister's Officer
20/9/2007	-	Sir James Ahkoy Chairman – FTIB
20/9/2007	-	Mr. Sairusi Nagagavoka Tui, Ba – Sorokoba
5/10/2007	-	Hon. Jone Navakamocea Minister for Local Government
16/10/2007	-	Mr. J. Kumar Minister for Agriculture & Primary Industries
26/10/2007	-	Mr. James Batley Australian High Commissioner to Fiji
12/12/2007	-	Mr. Esala Teleni Commissioner of Police HQ Fiji Police

### 4.0 **URBAN SANITARY DISTRICT OF BA**

#### **ANNUAL REPORT OF HEALTH INSPECTOR FOR THE YEAR 2007**

##### **i. SPECIAL REPORTS**

Council carried out clean-up campaign 2times, Mosquito spraying once and dog trapping was carried out once to keep the environment clean.

Meetings were attended in regards to Building and Health Department organized by any other Government Departments or other NGO's or Stakeholders. Also, various trainings and workshops were attended for polishing, Upgrading and enhancement of Building and Health knowledge.

Upkeeping of town clean and maintaining the environment was main focus for the Clean Town Competition. Ba Riverside Carnival was organized from 24st June till 28th June.

**ii. Summary of Inspections:**

TYPE OF PREMISES	INSPECTION	REINSPECT	TOTAL
Public Health Complaints and Nuisance	1111	301	1412

**iii. Written Notices, Etc. Issued:**

intimation notice-	6
Overtgrowth notice	8

**iv. Summary of Sanitary Improvements**

ITEMS	ORDERED	COMPLETED
Sanitation works	507	300

The routine inspections of public places are carried out once per week which includes public convenience, bus stand, market and parks. Routine food premises are monitored and inspected 4times per year and when any need arises especially when complaint are received and enforcements are carried out. Food premises include restaurants, refreshment bars, butcher shops, liquor shops, supermarkets, retail shops, bakery etc.

Also, other premises such as schools, Garages, and other business premises are monitored for renewal of Business License and to investigate grievances. Public Drains, Footpath and vacant lots are regularly inspected.

Sanitation works are ordered to be carried out such as drain cleaning, removal of refuse, grass cutting of overgrown vacant lots, cleaning of food premises, abatement of dogs, other animal and mosquito nuisance after the inspections and monitoring works and follow ups are done until the work is completed.

**5. i. Building Applications Received FOR YEAR 2007**

Application in respect of Developments:-	No.	Approved	Value
New Buildings	11	11	\$1,979,500.00
Alterations and Repairs (Extension)	20	19	\$1,022,600.00
Miscellaneous Works (Fencing)	18	18	\$485,000.00
Outline Application	0	0	\$ -
<b>TOTAL</b>	<b>49</b>	<b>48</b>	<b>\$ 3,487,100.00</b>

Completion Certificates Issued in Respect of:-	No.	Value
New Commercial Buildings	1	\$680,000.00
New Dwellings	5	\$228,000.00
Alterations and Repairs/ Extension	2	\$141,000.00
Miscellaneous Works	0	\$ -
<b>TOTAL</b>	<b>8</b>	<b>\$ 1,049,000.00</b>

There were total of 49 building applications received for the year 2007 out of which 11 applications were for construction of new building, 20 applications were for Alteration, Repair or Extension to existing buildings, and 18 applications were for Miscellaneous works which includes Fencing, Retaining Walls etc. with the total

Value of **\$3,487,100.00**. However, 1 application was refused.

In year 2007 there were 8 under construction buildings that were completed which consists of 1 commercial building, 5 new dwelling house and 2 alteration, repair and extension to existing building with the total value of **\$1,049,000.00**.

## **ii. REZONING & SUBDIVISION**

There were 3 Rezoning applications received for the year 2007 whereby only 1 application was approved and 2 applications were refused.

There was 3 application for subdivision in year 2007 and all 3 were approved.

## **6.0 ENVIRONMENT REPORT**

Anti-Litter Works: The three Parking Meter Attendants were also involved in Anti-Litter works. Offenders when sighted were warned and made to comply with litter laws via verbal warning and also being served with litter notices.

## **7.0 Works Supervisors Annual Report for Year 2007**

General duties carried out on daily basis such as market cleaning, street sweeping, public convenience cleaning and drain cleaning.

Through Market cleaning and washing carried out once every week on Sundays. Maintenance of all council properties were carried out when required.

Road patching works were carried out when required. Streetlights maintenance were carried out throughout the year. Contract works were supervised and monitored such as garbage collection and grass cutting.

### **Property Management**

- Board of survey was carried out by the team. Maintenance of properties were carried out after the inspections carried out by Works Supervisor and Building Inspector.

## **8.0(A). ANNUAL ACCOUNTS AUDIT**

### **i. FINANCE**

## AUDITORS OF THE COUNCIL

The Auditor-General of Fiji was the Council's Auditor.

The Rates Levy for 2007 and Rates Income were estimated as follows:-

Rate	Levy Struck in the \$	Total UCV	VAT Inclusive Rate Income
General	0.0083	36,870,780	306,027
Special	0.0031	38,492,380	119,326
Agriculture	10% of General & Special	749,000	853

During the year the Council collected 46% of all rates due.

### ii. Arrears of Revenue

As at 31 December, 2007, Council's arrears of rates was \$1,119,495.00.

The details of arrears were as follows:-

Namosau Ward	-	\$ 338,384.00
Varadoli Ward	-	\$ 430,500.00
Varoka Ward	-	\$ 176,156.00
Yalalevu Ward	-	\$ 174,455.00

-----  
**TOTAL = \$1,119,495.00**  
-----

### Loans

The Council met all its loan repayments for the year 2007. The outstanding loans to lending institutions by end of 2007 were as follows:-

a]	General Fund Account – Fiji National Provident Fund	-	\$ 108,463
b]	Westpac Banking Corporation	-	\$ 511,007
c]	Ba Market Complex A/c – FNPF	-	\$ 3,114,705
			-----
			<b>\$ 3,734,175</b>
			-----

Ba Market Shopping Complex project was undertaken in 2004 wherein a loan of \$3.5 million was approved by FNPF.

### iii. Fund Balances

A summary of the results [unaudited] of each fund operations for 2007 were as follows:-

Fund	Revenue	Expenditure	Surplus/Deficit
General Revenue A/c	\$1,499,665	\$2,013,564	\$(513,899)
Loan Repayment A/c	\$ 125,249	\$ 59,495	\$ 65,754
Parking Meter A/c	\$ 34,776	\$ 36,613	\$( 1,837)

#### iv. Capital Projects

The Council carried out Capital Works during the year amounting to \$78,501:01 as follows:-

1]	Orisi Street Resealing	-	\$60,072.50
2]	Ba Industry – Drainage	-	\$ 2,907.50
3]	Nabeka Street	-	\$ 247.50
4]	Yalalevu Drainage	-	\$ 6,147.51
5]	Tabua Park Fencing	-	\$ 920.00
6]	Construction of Kerbs & Channels	-	\$ 8,206.00
<b>TOTAL</b>		<b>=</b>	<b>\$78,501:01</b>

#### v. Council Insurance

A Comprehensive Insurance Cover was held with Sun Insurance on all Council's properties and assets with effect from 4.00pm 31/12/06, which was renewed on 31/12/07.

Insurance for project under construction - Ba Market Complex was covered by the Building Contractor.

The Policies covered the consequential losses, fire, burglaries, plate glass, personal accidents and professional indemnity.

#### vi. Public Parks

The Council maintained all its parks, gardens and recreational reserves to the highest level, giving the people of Ba opportunity to make best use of it.

#### vii. Govind Park

The Govind Park ground together with part of the Air Strip was leased out to Fiji Football Association for a term of ten (10) years effective from 1<sup>st</sup> of October, 2001.

### (B). MARKET REPORT 2007



The Market consisted of three full-time Staff, Market Master and two Market Attendants. The Market was under the immediate management and control of Market Master who is appointed by and is responsible to the Council.

Ba Municipal Market is located towards the South of the Town, close to the new Complex area beside the Bus Station.

The Market is divided into two sections:-

- (i) Main Market
- (ii) Open Market.

Main Market consist of following Stalls:-

- (i) Permanent Stalls
  - Temporary Stalls
  - Lock-Up Stalls
  - Lock-Up Canteens
  - Fish Stalls
  - Seafood Stalls.
- (ii) Open Market has temporary Stalls with Sale of Produce, Live Chicken and Live Stock (Goat).

Total Number of Stalls in Main Market:

408 Table Stalls  
 56 Temporary Floor Stalls  
 40 Seafood Stalls  
 6 Lock-Up Stalls  
 2 Lock-Up Canteens.

Total Number of Stalls in Open Market:

The Open Market had a total of 366 temporary Stalls.  
 Outside Market also had 9 Sweet Carts and 1 Fancy Goods Cart.

Market Charges:

Sale of vegetable per stall per day	-	\$1-10
Sale of groceries per stall per day	-	\$1-65
Sale of crabs and other shell fish per bundle	-	\$1-10
Sale of mussels and kai per stall per day	-	\$1-10
Lock Up Stall per month	-	\$220-00
Lock Up Canteen per month	-	\$480-00
Fish	-	\$0-33 per kg
Sale of Live Chicken	-	\$0-55 per head per day
Sale of Live Stock (goat) per day	-	\$2-20 per head
Sale of Tobacco per stall per day	-	\$1-65
Sale of handicraft per stall per day	-	\$1-65
Vegetable wholesale per day	-	\$1-10
Groceries wholesale per 3 ton truck	-	\$2.25 per day
General wholesale per big trucks	-	\$3.38 per day
Sweet Cart per week	-	\$9.00
Fancy Cart per week	-	\$10.69



#### Market Revenue:

(i)	Market Inside & Outside	-	\$156,474.00
(ii)	Kai / Others	-	\$ 3,995.00
(iii)	Fish	-	\$ 3,900.00
(iii)	Carts	-	\$ 4,240.00
(iv)	Lock Up Stall	-	\$ 24,908.00
(v)	Taxi Base	-	\$ 29,642.00
(vi)	Taxi Base B/Licence	-	\$ 2,820.00
(vii)	Commercial	-	\$ 35,933.00
(viii)	Commercial B/Licence	-	\$ 5,070.00
(ix)	Car Park Revenue	-	\$ 61,331.00
			<u>\$328,313.00</u>

#### Conclusion:

2007 was a successful year for Ba Town Council as good revenue was collected from the Market and Car Park areas.

### (C.) PARKING METER 2007

1. The Department of Parking Meter consisted of three (3) Authorised Enforcement Officers.
2. The Council had 152 metered spaces in Town which were as follows:-
  - (a) Ganga Singh Street - 35
  - (b) Bank Street - 20
  - (c) Main Street - 97

-----  
152  
-----

3. Regulations: The Parking Meter Department's prime function was to enforce Sections 85(1)(a) and 87 of Land Transport (Traffic) Regulations 2000 and act on related circumstances of Parking Meter Bookings.

Also the delegation of Enforcement Authority to Council Officers enabled us to enforce parts of LTA Acts and Regulations for the purpose of controlling and regulating traffic flow in Ba Town, which included:-

- (a) Parking Meter Offence
  - (b) Regulations 20 and 87 of LTA Act  
Illegal Parking and Stopping
  - (c) Illegal Operation of Taxi, Carrier, Bus and Mini Bus Stands.
  - (d) Carried out operations against illegal operators i.e. Mini Vans and Private Cars plying for hire.
4. Meter Maintenance: Parking Meters on the streets were repaired and maintained on daily basis by the Parking Meter Technician. These works included:-
    - (i) Clearing Blocked Meters
    - (ii) Replacing Damaged Parts
    - (iii) Adjusting Improper Readings
    - (iv) Servicing Parking Meter Mechanism and Stripes and Reassembling Multiple Parts
    - (v) Winding of all Parking Meters twice a week.

5. Toll Collection:  
Parking Meter toll collections were carried out twice a week that is on Tuesdays and Fridays by the Technician and any one Officer from the Department.
8. Free Parking: There were many areas of free parking within Town. Some of the vehicles were parked in these areas the whole day. To solve this problem the Council had put up 'No Parking Signs' around Town to boost the Department's revenue.

(D.) **Council's Comments on Auditor General's Opinion**

Vet did not reconcile because council was not able to collect all the arrears of rates.

## 9.0 **APPRECIATION AND ACKNOWLEDGEMENT**

The Council wishes to show its appreciation and gratitude to the Business Houses, Ratepayers and other Stakeholders for paying their Business License Fee, Rates and other dues to meet the running cost of the town's administration.

The Council also wishes to acknowledge the dedicated services rendered by its Management, Staff and Workers

Ba Town Council also wishes to record with appreciation the assistance and support given by the Minister for Local Government, Housing, Squatter Settlement and Environment, the Permanent Secretary, the Director, Local Government and Staff, including the Director, Town and Country Planning for their assistance and guidance which greatly facilitated the effective administration of the Council.

We would also like to thank various Government Departments, Donor Agencies, Non-Government Organizations, Private Institutions and the Public for their support during the year.

**DIP NARAYAN**  
**CHIEF EXECUTIVE OFFICER**





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



**REPUBLIC OF THE FIJI ISLANDS  
OFFICE OF THE AUDITOR GENERAL**

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ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

**BA TOWN COUNCIL  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2007  
INDEPENDENT AUDIT REPORT**

**Scope**

I have audited the financial statements of Ba Town Council for the year ended 31 December 2007 in accordance with section 13 of the Audit Act (Cap 70) and the provisions of the Local Government Act. The Council is responsible for the preparation of the financial statements and the information contained therein.

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

My audit has been conducted in accordance with the Fiji Standards on Auditing to provide reasonable assurance as to whether the financial statements are free of material misstatements. The audit procedures included examination on a test basis, of evidence supporting amounts and other disclosures in the financial statements and the evaluation of the accounting policies. These procedures were undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly and in accordance with the Fiji Accounting Standards and statutory requirements so as to present a view which is consistent with my understanding of the Council's financial position and results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In my opinion, the financial statements present fairly in accordance with the Fiji Accounting Standards, the financial position of the Council as at 31 December 2007 and the results of its operations and cash flows for the year then ended.

Without qualifying my opinion, I draw attention to the unreconciled variance of \$19,909 in the VAT account where the VAT Payable in the General Ledger is less than the balance reflected in the VAT Statement provided by the Fiji Inland Revenue & Customs Authority.

  
Tevita Bolanavanua  
ACTING AUDITOR GENERAL



Suva, Fiji  
08 March 2010







**REPUBLIC OF THE FIJI ISLANDS  
OFFICE OF THE AUDITOR GENERAL**

8<sup>th</sup> Floor, Ratu Sukuna House,  
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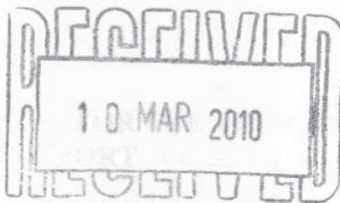
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Website: <http://www.oag.gov.fj>

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ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

File 702/1



08 March 2010

The Special Administrator  
Ba Town Council  
P.O. Box 184  
BA

Dear Sir

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**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2007**

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Audited financial statements of the Ba Town Council for the year ended 31 December 2007 together with my audit report on them are enclosed.

Particulars of the errors and omissions arising from the audit have been forwarded to the management of the Council for its actions.

*T.B.*

Tevita Bolanavanua  
**ACTING AUDITOR GENERAL**

Encl.

*Seen*  
*[Signature]* 16/03/10

**BA TOWN COUNCIL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2007**

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**BA TOWN COUNCIL  
GENERAL FUND  
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2007**

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**COUNCIL'S STATEMENT**

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Ba Town Council's operations for the year ended 31 December 2007 and of the state of affairs as at that date.

  
Tulsi Ram  
Town Clerk/CEO



  
Arun Prasad  
Special Administrator

**BA TOWN COUNCIL**  
**STATEMENT OF FINANCIAL POSITION - GENERAL FUND**  
**AS AT 31 DECEMBER 2007**

	Notes	2007 \$	2006 \$
<b>CURRENT ASSETS</b>			
Cash	2	586,549	553,609
Term deposit	3	-	100,000
Receivables	4	895,596	1,085,741
Advance	5	200,049	200,049
<b>Total current assets</b>		<u>1,682,194</u>	<u>1,939,399</u>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	6	19,086,051	19,502,688
<b>Total non-current assets</b>		<u>19,086,051</u>	<u>19,502,688</u>
<b>TOTAL ASSETS</b>		<u><b>20,768,245</b></u>	<u><b>21,442,087</b></u>
<b>CURRENT LIABILITIES</b>			
Creditors and borrowings	7	131,909	119,512
Term loans	8	258,610	235,045
Provisions	9	11,111	11,674
<b>Total current liabilities</b>		<u>401,630</u>	<u>366,231</u>
<b>NON CURRENT LIABILITIES</b>			
Term loans	8	3,475,565	3,736,661
<b>Total non-current liabilities</b>		<u>3,475,565</u>	<u>3,736,661</u>
<b>TOTAL LIABILITIES</b>		<u><b>3,877,195</b></u>	<u><b>4,102,892</b></u>
<b>NET ASSETS</b>		<u><b>16,891,050</b></u>	<u><b>17,339,195</b></u>
<b>MUNICIPAL FUNDS</b>			
Accumulated general fund (Page 6)		5,937,937	6,451,836
Loan rate fund (Page 7)		(63,505)	(129,259)
Reserves	10	11,016,618	11,016,618
<b>TOTAL MUNICIPAL FUNDS</b>		<u><b>16,891,050</b></u>	<u><b>17,339,195</b></u>

*The accompanying notes form an integral part of this balance sheet.*

**BA TOWN COUNCIL**  
**STATEMENT OF FINANCIAL POSITION - PARKING METER FUND**  
**AS AT 31 DECEMBER 2007**

	Notes	2007 \$	2006 \$
<b>CURRENT ASSETS</b>			
Cash	2	17,203	15,155
Receivables	4	2	-
<b>Total current assets</b>		<u>17,205</u>	<u>15,155</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	25,498	29,981
<b>Total non-current assets</b>		<u>25,498</u>	<u>29,981</u>
<b>TOTAL ASSETS</b>		<u>42,703</u>	<u>45,136</u>
<b>CURRENT LIABILITIES</b>			
Creditors and borrowings	7	200,049	200,049
Provisions	9	-	596
<b>Total current liabilities</b>		<u>200,049</u>	<u>200,645</u>
<b>TOTAL LIABILITIES</b>		<u>200,049</u>	<u>200,645</u>
<b>NET ASSETS</b>		<u>(157,346)</u>	<u>(155,509)</u>
<b>CAPITAL EMPLOYED:</b>			
Accumulated Funds (Page 8)		(187,327)	(185,490)
Asset revaluation reserve	10	29,981	29,981
		<u>(157,346)</u>	<u>(155,509)</u>

*The accompanying notes form an integral part of this balance sheet.*

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Ba Town Council's operations for the year ended 31 December 2007 and of the state of affairs as at that date.



Tulsi Ram  
Town Clerk/CEO




Arun Prasad  
Special Administrator

**BA TOWN COUNCIL**  
**STATEMENT OF INCOME AND EXPENDITURE - GENERAL FUND**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
<b>INCOME</b>		
Building and subdivision fees	13,109	15,855
Bus station fees	28,364	30,035
Business, trading and other licenses fees	94,919	93,981
Deposit	-	578
Government grant	46,250	7,500
Garbage dump rates	4,519	2,705
General rate	286,274	256,508
Auditorium hire fees	5,867	4,653
Interest - overdue rates	8,249	113,829
Interest - term deposit	11,000	-
LICI Commission	-	2,705
Market fees	193,031	190,375
Municipal car park fees	129,540	137,295
Lease Premium	44,444	9,896
Rent from council properties	596,689	636,172
Sports grounds fees	15,102	15,020
Sundries	22,308	23,831
<b>Total income</b>	<b>1,499,665</b>	<b>1,540,938</b>
<b>EXPENDITURE</b>		
Administration expenses	169,434	162,700
Ba market complex	30,189	-
Bank fees and charges	2,634	2,621
Bus station, civic building, depot & staff quarters	22,419	17,488
Capital development expenses	49,596	217,820
Council expenses	25,229	46,575
Depreciation and amortisation	425,086	-
Doubtful debts	223,899	-
Health and building	139,371	84,320
Interest on loan	218,470	206,787
Legal Fees	4,559	24,607
Library services	8,164	5,666
Loss on Sale Fixed asset	8,239	-
Market	93,518	105,125
Miscellaneous	3,674	9,297
Mayoral expense	5,350	400
Municipal car park	33,440	41,016
Municipal hall	-	15,688
Property expense	42,193	48,602
Parks and gardens	63,296	52,682
Public works	394,299	226,343
Sick, accident and holiday pay	15,160	18,012

**BA TOWN COUNCIL**  
**STATEMENT OF INCOME AND EXPENDITURE - GENERAL FUND (CONT'D)**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	Notes	2007 \$	2006 \$
Streetlights		34,941	38,353
Town decoration		404	3,955
<b>Total expenditure</b>		<u>2,013,564</u>	<u>1,328,057</u>
(Deficit) / Surplus for the year		(513,899)	212,881
Prior year adjustment	11	-	5,784,701
Net (deficit) / surplus for the year		<u>(513,899)</u>	<u>5,997,582</u>
Accumulated funds at the beginning of the year		6,451,836	454,254
<b>Accumulated funds at the end of the financial year</b>		<u><u>5,937,937</u></u>	<u><u>6,451,836</u></u>

*The accompanying notes form an integral part of this statement of income.*

**BA TOWN COUNCIL**  
**STATEMENT OF INCOME AND EXPENDITURE - LOAN RATE FUND**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	Notes	2007 \$	2006 \$
<b>INCOME</b>			
Loan rate		125,249	113,629
<b>Total income</b>		<u>125,249</u>	<u>113,629</u>
<b>EXPENDITURE</b>			
Interest		59,495	67,543
<b>Total expenditure</b>		<u>59,495</u>	<u>67,543</u>
<b>Surplus for the year</b>		<b>65,754</b>	<b>46,086</b>
Prior year adjustment	11	-	245,837
Net surplus for the year		<u>65,754</u>	<u>291,923</u>
Accumulated funds at the beginning of the year		(129,259)	(421,182)
<b>Accumulated fund at the end of the financial year</b>		<u><b>(63,505)</b></u>	<u><b>(129,259)</b></u>

*The accompanying notes form an integral part of this statement of income and expenditure.*

**BA TOWN COUNCIL**  
**STATEMENT OF INCOME AND EXPENDITURE - PARKING METER FUND**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	Notes	2007 \$	2006 \$
<b>INCOME</b>			
Traffic offence		849	263
Infringement fines		8,853	8,933
Meter tolls		24,262	28,077
Warrant fees		812	365
<b>Total income</b>		<u>34,776</u>	<u>37,638</u>
<b>EXPENDITURE</b>			
Bank Fees		42	-
Depreciation		4,484	-
Legal and search fees		3,238	-
Meter maintenance		1,463	1,564
Miscellaneous		692	311
Postage		213	634
Printing & stationery		1,551	2,285
Salaries, wages and related payments		22,317	18,360
Telephone		-	112
Towing fees		-	84
Uniforms and boots		261	-
Verification and license		2,352	2,501
<b>Total expenditure</b>		<u>36,613</u>	<u>25,851</u>
<b>Net (deficit) / surplus for the year</b>		<b>(1,837)</b>	<b>11,787</b>
Prior year adjustment	11	-	(2,221)
Accumulated funds at the beginning of the year		(185,490)	(195,056)
<b>Accumulated fund at the end of the financial year</b>		<u><b>(187,327)</b></u>	<u><b>(185,490)</b></u>

*The accompanying notes form an integral part of this statement of income and expenditure.*

**BA TOWN COUNCIL**  
**STATEMENT OF CASH FLOWS - GENERAL FUND**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	Notes	2007 \$ Inflows/ (Outflows)	2006 \$ Inflows/ (Outflows)
<b>Cash flows from operating activities</b>			
Receipts from customers		1,499,665	1,472,552
Payments to trade creditors, other creditors and employees		(1,375,626)	(1,214,584)
Interest paid		(2,634)	(67,543)
<b>Net cash provided by Operating Activities</b>	16 (a) (i)	<u>121,405</u>	<u>190,425</u>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant & equipment		<u>(16,688)</u>	<u>(28,415)</u>
<b>Net cash used in Investing Activities</b>		<u>(16,688)</u>	<u>(28,415)</u>
<b>Cash flows from financing activities</b>			
New borrowing		125,249	-
Repayment of borrowings		(297,026)	(44,320)
Receipt from Parking Meter		-	20,000
<b>Net cash provided by Financing Activities</b>		<u>(171,777)</u>	<u>(24,320)</u>
Net decrease in cash and cash equivalents		(67,060)	137,690
Cash and cash equivalent at the beginning of the year		<u>653,609</u>	<u>515,919</u>
<b>Cash and cash equivalent at the end of the year</b>	16 (a) (ii)	<u><u>586,549</u></u>	<u><u>653,609</u></u>

*The accompanying notes form an integral part of this statement of cash flow.*



**BA TOWN COUNCIL**  
**STATEMENT OF CASH FLOWS - PARKING METER FUND**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	Notes	2007 \$ Inflows/ (Outflows)	2006 \$ Inflows/ (Outflows)
<b>Cash flows from operating activities</b>			
Receipts from customers (meter tolls and other revenues)		34,777	37,638
Payments to suppliers and employees		(32,729)	(27,883)
<b>Net cash provided by Operating Activities</b>	16 (b) (i)	<u>2,048</u>	<u>9,755</u>
<b>Cash flows from investing activities</b>			
Payment of advance to general fund		-	(20,000)
<b>Net cash used in Investing Activities</b>		<u>-</u>	<u>(20,000)</u>
Net increase / (decrease) in cash and cash equivalents		2,048	(10,245)
Cash and cash equivalent at the beginning of the year		<u>15,155</u>	<u>25,400</u>
<b>Cash and cash equivalent at the end of the year</b>	16 (b) (ii)	<u><u>17,203</u></u>	<u><u>15,155</u></u>

*The accompanying notes form an integral part of this statement of cash flow.*

**BA TOWN COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Set out hereunder are the significant accounting policies adopted by the Council in the preparation of the accounts for the year ended 31 December 2007 unless otherwise stated similar policies were followed in the previous year. All amounts are stated in Fijian currency.

**(a) Basis of Accounting**

The accrual basis of accounting is adopted for all financial transactions with the exception of parking meter infringement fines. The financial statements have been prepared on the basis of historical cost and do not take into account changing money values.

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

Property, Plant and Equipment are stated at cost less accumulated depreciation as at the balance date. When assets are retired or otherwise disposed, the related cost is removed from the accounts and any profit or loss arising there from is included in the statement of income and expenditure.

**(c) Depreciation**

The Councils' fixed assets are depreciated over their estimated useful lives using the diminishing value method at the following rates:-

	<u>Rate</u>
Leasehold land	over life of lease
Buildings	1% to 5%
Furniture and fittings	10% to 20%
Plant and equipment	10% to 20%
Motor vehicles	15% to 20%
Road, footpath and drains	10%

**(d) Receivables**

Receivables are stated at expected realisable value as certified by the Council. A provision is raised for any doubtful debts based on a review by Council of all outstanding amounts at year end. Bad debts are written off during the year in which they are identified.

**(e) Expenditure relating to Roads, Footpaths and Drains**

The valuation of the above items was carried out by Fairview Valuations of Suva, Fiji in 2006.

**(f) Revenue**

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

**BA TOWN COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

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**(g) Fund Accounting**

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

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

Details of Special Purpose Funds maintained by the council are:-

**Parking Meter Fund**

The Council, in compliance with the Land Transport Act, has to maintain a separate account for the operation of Parking Meters in designated areas of roads within the town. At year end, there was approximately 5150 tickets outstanding for 2007 which was not taken into the accounts.

**(h) Income Tax**

The Council is exempt from income tax in accordance with the provisions of Section 17 of the Fiji Income Tax Act.

**(i) Comparative Information**

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with current financial year amounts and other disclosure.

**(j) Leave Entitlement**

The Council provides for long service leave entitlements for all salaried staff who have served the Council continuously for 15 years or more at the rate of 10 days per year of service. For labourers, 5 days after completion of 15 years of service plus another 10 days after 20 years of service.

**BA TOWN COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
<b>NOTE 2. CASH AT BANK AND ON HAND</b>		
<b>General Fund</b>		
Cash on hand	200	200
Cash at bank:		
General Account	4,767	-
Civic Building Account	11,280	6,916
Ba Market Complex Account	86,057	241,214
Reserve Account	145,064	22,064
Capital Works Account	339,181	283,215
	<u>586,549</u>	<u>553,609</u>
<b>Parking Meter Fund</b>		
Cash at bank	17,203	15,155
	<u>17,203</u>	<u>15,155</u>
<b>NOTE 3. TERM DEPOSITS</b>		
<b>General Fund</b>		
Term deposit	-	100,000
	<u>-</u>	<u>100,000</u>
Upon maturity, the term deposit was recalled by the Council.		
<b>NOTE 4. RECEIVABLES</b>		
<b>General Fund</b>		
Rate debtors	1,119,495	1,085,194
Provision for Doubtful Debts	(223,899)	-
Other sundry debtors	-	547
	<u>895,596</u>	<u>1,085,741</u>
<b>Parking Meter Fund</b>		
Other sundry debtors	2	-
	<u>2</u>	<u>-</u>
<b>NOTE 5. ADVANCE</b>		
Advance to parking meter	200,049	200,049
	<u>200,049</u>	<u>200,049</u>

**BA TOWN COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007 \$	2006 \$
<b>NOTE 6. PROPERTY, PLANT AND EQUIPMENT</b>		
<b>General fund</b>		
Leasehold land - at valuation	4,015,982	4,056,950
Building - at valuation	12,763,859	12,886,923
Plant and equipment - at valuation	145,985	161,473
Roads and drainage - at valuation	2,038,455	2,264,950
Motor vehicles - at valuation	121,770	132,392
Property, plant and equipment	-	-
Total property, plant and equipment, net - General Fund	19,086,051	19,502,688
<b>Parking Meter account</b>		
Office equipment and fixtures - at valuation	985	1,141
Plant, machinery and tools - at valuation	24,513	28,840
Total property, plant and equipment, net - Parking meter	25,498	29,981
Property, plant and equipment were revalued as at 31 December 2006 by Fairview Valuations, Suva.		
<b>(a) Movements in Carrying Amounts - General Fund</b>		
Movements in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.		
<b>General Fund</b>		
<u>Leasehold land - valuation</u>		
Carrying amount at beginning	4,056,950	4,056,950
Amortisation	(40,968)	-
	4,015,982	4,056,950
<u>Building - valuation</u>		
Carrying amount at beginning	12,886,923	12,886,923
Depreciation	(123,064)	-
	12,763,859	12,886,923
<u>Plant and equipment - at valuation</u>		
Carrying amount at beginning	161,473	161,473
Depreciation	(15,488)	-
	145,985	161,473
<u>Roads and drainage - at valuation</u>		
Carrying amount at beginning	2,264,950	2,264,950
Depreciation	(226,495)	-
	2,038,455	2,264,950
<u>Motor Vehicles - at valuation</u>		
Carrying amount at beginning	132,392	132,392
Addition	41,688	-
Disposal	(37,452)	-
Disposal-accumulated depreciation	4,213	-
Depreciation	(19,071)	-
	121,770	132,392
Total balance as at 31 December 2007	19,086,051	19,502,688



**BA TOWN COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007 \$	2006 \$
(a) <b>Movements in Carrying Amounts - Parking Meter Fund</b>		
<u>Office equipment and fixtures - at valuation</u>		
Carrying amount at beginning	1,141	1,141
Depreciation	(156)	-
	<u>985</u>	<u>1,141</u>
<u>Plant, machinery and tools - at valuation</u>		
Carrying amount at beginning	28,840	28,840
Depreciation	(4,327)	-
	<u>24,513</u>	<u>28,840</u>
Total balance as at 31 December 2007	<u>25,498</u>	<u>29,981</u>
<b>NOTE 7. CREDITORS AND BORROWINGS</b>		
<u>General Fund</u>		
Bank overdraft	-	14,020
Sundry creditors and accruals	55,246	43,955
Other creditors	-	6,338
Sundry Deposits	3,978	2,700
VAT payable	72,685	52,499
	<u>131,909</u>	<u>119,512</u>
<u>Parking Meter Fund</u>		
Advance from general fund	<u>200,049</u>	<u>200,049</u>
<b>NOTE 8. TERM LOANS</b>		
<u>General Fund</u>		
Westpac Banking Corporation	511,007	540,923
Fiji National Provident fund (1)	108,463	139,002
Fiji National Provident fund (2)	<u>3,114,705</u>	<u>3,291,781</u>
	<u>3,734,175</u>	<u>3,971,706</u>
<b>Loan principal commitment at balance date:</b>		
Payable within one year	258,610	235,045
Payable later than one year, not later than two years	278,345	253,136
Payable later than two years, not later than five years	880,510	841,022
Payable later than five years	<u>2,316,710</u>	<u>2,642,503</u>
	<u>3,734,175</u>	<u>3,971,706</u>
Represented in the balance sheet as:		
Current	258,610	235,045
Non-current	<u>3,475,565</u>	<u>3,736,661</u>
	<u>3,734,175</u>	<u>3,971,706</u>

Loans raised by the Council bear interest charges ranging from 6.80% to 10.49% per annum. All loans are secured by Pari Passu Debenture Deeds covering the present and future assets of the Council.

**BA TOWN COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007 \$	2006 \$
<b>NOTE 9. PROVISIONS</b>		
<u>General Fund</u>		
Annual leave	11,111	11,674
<u>Parking Meter Fund</u>		
Annual leave	-	596
<b>NOTE 10. RESERVES</b>		
<u>Current account</u>		
Asset revaluation reserve	11,016,618	11,016,618
<u>Asset Revaluation Reserve comprise of :</u>		
Revaluation increment on assets	11,016,618	11,016,618
<u>Parking meter account</u>		
Asset revaluation reserve	29,981	29,981
<u>Asset Revaluation Reserve comprise of :</u>		
Revaluation increment on assets	29,981	29,981
<b>NOTE 11. PRIOR YEAR ADJUSTMENT</b>		
This represents the capital expenditure previously being expensed and other accrued income. It is represented as follows:		
Assets expensed in prior years	-	5,129,862
Rates - general	-	337,129
Interest	-	375,349
Miscellaneous	-	10,907
Creditors and accruals	-	(24,355)
Prior year expenses	-	(44,191)
	-	5,784,701
Rates - special	-	245,837
Parking Meter	-	(2,221)
	-	6,028,317

**BA TOWN COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

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**NOTE 12. CAPITAL COMMITMENTS**

Capital commitment at balance date is nil (2006 - nil).

**NOTE 13. CONTINGENT LIABILITIES**

An amount of \$69,818 is held at Westpac Bank as a guarantee in respect of FEA for Civic building and Ba Market Complex Building.

**NOTE 14. PRINCIPAL ACTIVITY**

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

**NOTE 15. SUBSEQUENT EVENTS**

Since the end of the financial year, the Council is not aware of any matter or circumstance not otherwise dealt with in the report or financial statements that has significantly or may significantly affect the operations of the Council, the results of those operations or state of affairs of the Council in subsequent years.

**NOTE 16. NOTES TO THE STATEMENT OF CASH FLOWS**

	2007 \$	2006 \$
(a)		
(i) <b>Reconciliation of Net Cash provided by Operating Activities to Net Surplus</b>		
Net surplus/(deficit) for the year - General fund	(448,145)	5,997,582
Depreciation and amortisation	425,086	-
Loss / Gain on Fixed Asset	8,239	-
Loan rate fund	(65,754)	291,923
Prior Year Adjustment	-	(6,099,274)
Net cash provided by operating activities before changes in assets and liabilities	<u>(80,574)</u>	<u>190,231</u>
Change in assets and liabilities:		
Increase in other assets	190,145	(114,472)
(Decrease)/Increase in provisions		11,674
(Decrease)/Increase in creditors and borrowings	<u>11,834</u>	<u>102,992</u>
<b>Net cash inflows from operating activities</b>	<u><u>121,405</u></u>	<u><u>190,425</u></u>



**BA TOWN COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007 \$	2006 \$
<b>NOTE 16. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)</b>		
<b>(ii) Cash and Cash Equivalents (Continued)</b>		
Cash on hand and at bank	586,549	553,609
Bank Overdraft	-	(14,019)
Term Deposit	-	100,000
	<u>586,549</u>	<u>639,590</u>
<b>(b) Parking Meter Fund</b>		
<b>(i) Reconciliation of Net Cash provided by Operating Activities to Net Surplus</b>		
Net (deficit)/surplus for the year	(1,837)	9,566
Depreciation	<u>4,484</u>	<u>-</u>
Net cash provided by operating activities before changes in assets and liabilities	2,647	9,566
Change in assets and liabilities:		
(Decrease)/increase in sundry creditors	-	(407)
Increase/(decrease) in provisions	<u>(599)</u>	<u>596</u>
<b>Net cash inflows from operating activities</b>	<u>2,048</u>	<u>9,755</u>
<b>(ii) Cash and Cash Equivalents</b>		
For the purpose of the statement of cash flows, cash comprises of cash on hand and at bank, net of outstanding bank overdraft. Cash as at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Cash at bank	<u>17,203</u>	<u>15,155</u>
	<u>17,203</u>	<u>15,155</u>

