



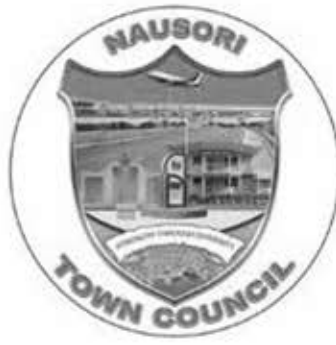
NAUSORI TOWN COUNCIL

2012

ANNUAL REPORT



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. 152 OF 2020



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2012

ANNUAL REPORT



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PARLIAMENTARY PAPER NO. 152 OF 2020



31st July, 2020

The Honourable Minister
For Local Government, Housing and Community Development
FFA House
Gladstone Road
SUVA

Dear Madam,

In accordance with the requirements of Section 19 of the Local Government Act, 1972, I have pleasure in presenting, on behalf of the Nausori Town Council, the Annual Report and Statement of Accounts for the year ended 31st December, 2012.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Baskaran Nair', is positioned above the printed name and title.

Baskaran Nair
Special Administrator/Chair

1.0 BACKGROUND OF NAUSORI TOWN

1.1 Introduction

Nausori is a town that has evolved from what was once a thriving sugar industry in the 19th century for the colony of Fiji, to a rural backwater town on the banks of the Rewa from 1937 onwards to the present. It is historic in the sense that it was the first sugar mill established by the Colonial Sugar Refining Co of Australia in 1881. It also hosted the first major influx of Indian labourers in Viti Levu in 1881 to come and work on the sugar plantations in the Rewa Delta. The descendants of those labourers have remained in Nausori or have moved to other parts of the country.

A lot of the relic of Nausori's colonial past still stand today as a postmark of what was once Nausori's golden age between 1881 – 1959. It ceased operations in early 1960's and the company and its workers left with a town in limbo. A distinct physical character of the town in the 1960's was the abundance of open spaces for sporting and cultural activities. Over the years these have become eroded by the conversion of some of those spaces into development lots where buildings have begun to establish themselves undermining the order and coherence that once marked the old town.

Nausori has grown rapidly in the last few years because of the addition of the Naulu/Nakasi and Davuilevu Housing areas. In the 1996 census the town's population was 17,000. By 2007 the population was 24,950. It is likely that the new adjacent areas of Waila Housing State I – III may be added to it in the review of the Nausori Scheme Plan in 2010.

Downtown Nausori is physically located by the Rewa River sitting on the border between the three provinces of Tailevu, Rewa and Naitaisiri. This strategic location makes it an important town serving a regional function for these provinces. It lies at the heart of the agricultural hinterland that was once home to sugar cane and thence rice cultivation. It is the gateway to the flat alluvial plains of the Rewa Delta, which is subject to flooding at intermittent intervals.

By contrast the newer Nausori from the opposite banks of the Rewa in Waila, Davuilevu, Naulu and Nakasi are a direct consequence of Suva's urban sprawl. The resident population of the town is heavily concentrated there because of higher ground which on most cases have saved it from the ravages of the delta flood. The process of urban sprawl is also heavily concentrated in this area, the consequence for which is the heavy traffic jam on Kings Road during the rush hour.

The economic base of the town is primarily in retailing and some services. There is some food processing but very little industrial or manufacturing base. Nausori could very rightly be regarded as a dormitory town for Suva, growing but not significantly.

The town is primarily composed of Indo Fijians and the indigenous population. There are very few Chinese, part Europeans left there from the colonial era. But a lot of new migrants into Nausori can be felt, particularly those coming from the Northern division and many others who have been relocated from Suva. They are mostly located in the suburbs of Nausori. Downtown Nausori itself is not densely populated. Those who do business there live outside

of the area. There is much movement in traffic during the day indicating the rather transient nature of the town.

The sense of identity for the town cannot be easily established because of the transient nature of the town and of the sharp divide in the ethnic lines which keeps the Indians mostly in town and the indigenous people in their villages. But this is slowly changing in view of the new additions to the township.

1.2 Environmental Scan

Local and Regional Issues

Nausori is an old town fraught with many challenges of which have been there for a long time while others have recently emerged with the process of urbanization. These issues can be summarized briefly thus:

a) Population

The population of Nausori in the last census had grown from 15,000 to 24,950 in 2007. This major increase is attributed to the transfer of Naulu/Nakasi/Davuilevu Housing and Wainibuku from Nasinu and its inclusion in the Nausori Township in 2004. Also in the last few years there have been migration into the township from the Northern Division with the expiry of cane leases and people looking for alternative livelihood. The government's policy of the relocation of squatters from Suva into the peri urban peripheries has seen an influx of informal settlements within and about Nausori's vicinity. Nausori is part of the fastest growing population zones in the country and growth is expected to continue in the long term.

b) Economic Malaise

The growth in the population is mostly among the working class and unemployed while the economy remains stagnant and has been for a long time. The Town functions as a trade centre for the Delta area with emphasis on some services, food processing and retailing. There is very little manufacturing of light industrial goods and timber milling and log processing. Downtown Nausori has recently experienced out migration of business and people either to outer suburbs or elsewhere.

c) Traffic Growth

The advent of the motor car and its impact on settlement patterns has its obvious impact on a small town like Nausori. With old infrastructure, limited

streetscape and an influx of people converging on it gives the feel of an overcrowded, vibrant and busy town. In fact it merely underscores the state of confusion that the town is in rather than a genuine economic revival. But the flow of traffic within and out of Nausori is an issue worthy of attention. In its rough triangular shape downtown Nausori's limited street numbers and narrow spacing poses a challenge for any driver. The possibility of "pedestrianising" part of the town should not be discounted.

d) Insensitive Development

The original design and layout of the town has been undermined by inconsistent policy decisions by past Councils. Contravention of planning regulations have been evident particularly in the substitution of public open spaces by buildings creating a smug look that negatively impacts the aesthetic value and character of the town. Encroachment of new buildings to various lots have been evident on a number of occasions.

The sprawl of urban settlements in the relocation of squatters has already created disruptions in the town planning regulations particularly in areas of disputed land tenureship. There is a growth of backyard garages in residential areas and an incompatibility in new development to zoning classification which need correcting.

e) Littering and Waste Disposal

Indiscriminate littering both in downtown and the suburbs are a common feature of Nausori, some of which are quite deliberate sabotage. Counter measures taken by the Council to combat littering have so far remained ineffective because the matter requires the introduction of some form of deterrence to control it.

f) Impact of Waste Disposal on Municipal Expenditure

The necessity for bringing some discipline into the litter issue through the use of Naboro Landfill has an associated problem of cost, due to the long distance of transporting waste to Naboro. The cost of dumping at Naboro which currently represents 25% of our total operating expenditure will soon exceed 30% once the Lakena dump is closed.

g) Impact of Land Tenure on Planning

Town Planning is made more difficult by the complexity in the land tenure system with a good portion of the land belonging to native owners and private owners. There is little land controlled by the Council. Occasional interference

by native land owners on leased land causes negative perceptions on investment in the town.

h) Unemployment

Unemployment is a common problem in Nausori with a very little commercial and industrial base, most of the people live here but work in Suva or elsewhere. With the relocation of squatters from Suva to Nausori the problem is exacerbated.

But Nausori remains an important town from the strategic, social, economic and historic point of view. Apart from being the regional centre for the three provinces it is also a centre for cultural and sporting events. Major rugby and soccer events are hosted at Ratu Cakobau Park.

It is also a centre of academic excellence with 4 major secondary schools within its vicinity. The government administration for the Central division is based there headed by the Divisional Commissioner and other departmental heads. In terms of government's regional planning the thinking is to continue to maintain Nausori as the centre for the division and to allow subcentres like Vunidawa and Korovou as satellites that feed into it. There will be a need to strengthen the centre by building on agricultural potential to promote food processing in the town as a way of generating employment and strengthening the economy.

The Nausori airport hosts local, regional and international flights and is key to the development of the economy of the whole Central division. The export trade could be facilitated if quarantine facilities were introduced. Tourists from Australia and New Zealand can access tourist attractions in Northwest Viti Levu, Ovalau and in the Central Division.

In planning for the future, Nausori has to address some of its key contradictions. It is an overcrowded town yet few live and work there. It is an agricultural based town yet there is little food processing being done there. It is a growing town yet its Council has precious few assets to enable it to grow well into the future. The town has sound infrastructure yet it has little investment. While these maybe stereotypes gleaned from the daily conversations of its towns folk they reflect a concern that should not be taken for granted.

Finally Nausori also has to carefully weigh the impact of its local role as opposed to its regional one. The bulk of its revenue is drawn from ratepayers particularly the residents who often begrudge the business community for paying similar level of rates yet gain more income and services from their investments. This needs to be corrected. More opportunities should also be created for Nausori's regional constituents to invest more in Nausori not only in shopping for basic goods but also selling more products and investing more money in business to help Nausori grow. It will help consolidate the rural-urban linkage.

1.3 Review of Current Services and Programs

The Nausori Town Council has limited assets confined mainly to the bus stand, the market, Ratu Cakobau Park, to Council commercial complexes hosting the Library, restaurants, nightclub and various other services. There are also some small parcel of land on Vunivivi Hill and Manoca. There are 3 Council's trucks and 3 official vehicles. Yet its scope of responsibility is wide and burdensome.

It maintains 20,512 meters of roads and 38,553 meters of drains of the municipality. It clears 2973 tons of garbage for disposal at Naboro and maintains key infrastructure like Cakobau Park, the Nausori Market and ensures the cleanliness of the town. It does these in consultation with the ratepayers. It has to address all grievances that are made to it on a regular basis and it tries to be a good custodian of ratepayers and stakeholder interests. But it can only do so within the resources it has at its disposal.

In the past 3 years the average budget implementation ratio was 4% Capital against 96% operating expenditure. The high operating expenditure was due in no small part on the cost of carting garbage to the Naboro Landfill which constitutes about 25% of our total annual operating budget. There being a significant improvement in our rate collection this year it is envisaged that our capital budget will be in excess of 10% of the total budget.

We have also for this year extended our services to Naulu/Nakasi and Davuilevu Housing in direct response to their call for better services to be given by the Council. We have in the process opened a Council Office in that area and it has proved useful in our community outreach and the collection of rates.

The potential for community involvement has yet to be fully explored. In June this year we had Environment Week where we marshaled community support for hosting community clean up in Waila and Davuilevu Housing. We hope to be appointing neighbourhood advisors from our neighbourhoods to help in identifying critical community issues that can be jointly tackled with the community. There is a serious problem of unemployment in the township and appropriate strategies need to be put in place to combat it.

1.4 Relevance of the "People's Charter"

There are certain aspects of "The People's Charter" which are very relevant to municipal governance. The issue of ensuring effective and enlightened leadership as stated on Pillar 3 is appropriate. The others on Pillars 4 on Efficiency and Effectiveness of Service Delivery and Pillar 5 on Higher Economic Growth and ensuring sustainability are also relevant. So is Pillar 6 on making more land available for productive and social purposes. Pillar 8 on reducing poverty, (as part of social justice) is a critical component of sustainable urban development. The form and content of this Strategic Plan incorporates many of the principles of the Charter.

2.0 Council Members and Principal Officers

- 2.1** The review/reform program, introduced by Ministry of Local Government, Urban Development, Housing and Environment had Napolioni Masirewa appointed by the Government as the Special Administrator for the Council.

Special Administrator	-	Napolioni Masirewa
Town Clerk/CEO	-	Azam Khan
Treasurer	-	Vikash Singh (actg.)
Building Surveyor/Health Inspector	-	Kitione Batiwale
Secretary	-	Chandra Krishna (Mrs)
Market Master	-	Pita Tamanikaisawa
Senior Rates Officer	-	Vinay Prasad
Technical Officer	-	Taniela Taukeinikoro

Staffs were sent on trainings and short courses during the year.

2.2 Sub Committees

Subcommittees established during 2012 were:

- a) Building, Health and Works
- b) Finance and General Purposes
- c) Subdivision, Town Planning and Traffic
- d) Staff Committee
- e) Monday Staff Meeting

All committee meetings were chaired by the Special Administrator.

2.3 Meetings

The following meetings were held:

Meetings	2012
Building, Health and Works	4
Finance, Properties & General Purpose	2
Subdivision, Town Planning	4
Staff	2

2.4 Directory

Location	-	2 Wainibokasi Road
Postal Address	-	P O Box 72, Nausori
Telephone	-	3477133
Fax:	-	3400048

Email - nausoritown@connect.com.fj

2.5 Population

Population of the town recorded as per the last census is:

Nakasi

Davuilevu

Nausori

2.6 Councils Solicitor

Lajendra Law

Phone: 3100008

Fax: 3100009

Registered Office:

Nasese, Suva

Tirath Sharma Law

Reddy and Nandan Lawyers

Ravono and Raikivi

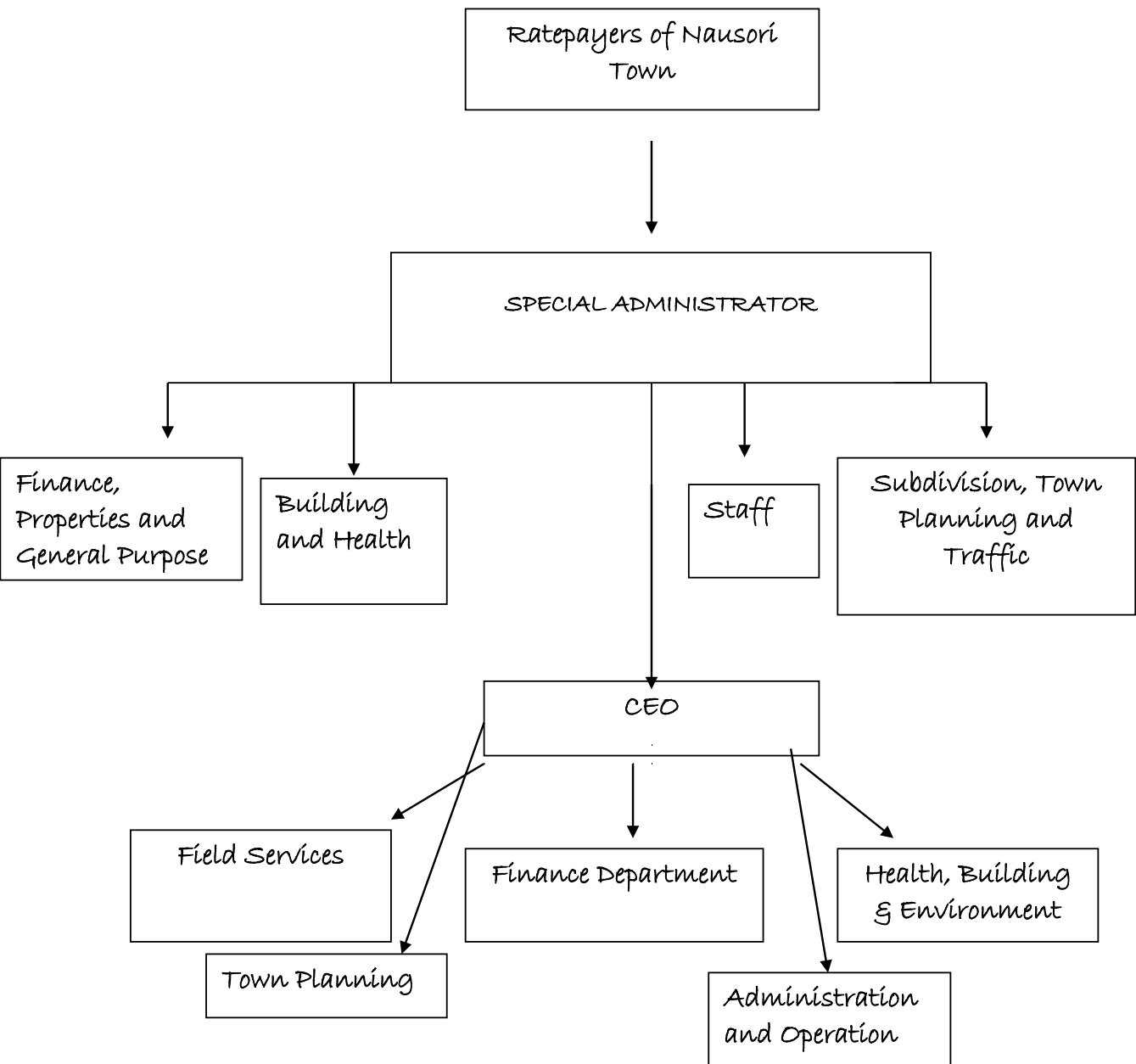
2.7 Councils Auditors

Auditor General's Office of Fiji

2.8 Council Bankers

Bank of Baroda

2.9 ORGANIZATION STRUCTURE OF THE MUNICIPALITY OF NAUSORI



3.0 STRATEGIC DIRECTION

3.1 Vision

- To develop Nausori to be a sustainable and liveable town that advocates the principles of sustainable economic growth, environmental responsibility and social justice.

3.2 Founding Principles

The town of Nausori will be focused on the process of sustainable urban development. During the plan period the key strategic priorities will involve the following:

- i) The promotion of sustainable economic growth through targeted investment to generate employment and income for all.
- ii) The provision of sound infrastructure for transport, water and sewerage, energy and communications and other sporting and cultural activities.
- iii) The promotion of sustainable environmental strategies to enhance the town's natural, built and human environment.
- iv) The promotion of integrated and strategic planning for land use, community and environmental planning that meets statutory requirements and community needs.
- v) The development of community based strategies to combat the rising problem of poverty and to promote fairness and equality of access for all.
- vi) The development a system of governance and service delivery that are financially sustainable, accountable and efficient.

4.0 Activities

4.1 Building Applications

Health and Building section received a total of 99 building applications during the year. Total value of building applications received was\$4,455,046.61 and fees generated by the Council was \$12,210.31During the year 15 Completion certificates were issued which had a value of \$1,848,600.

4.2 Health Report

TYPE OF BUSINESS	INSPECTION	REINSPECTION	TOTAL
SHOPS	95	50	145
SUPERMARKET	200	167	367
FACTORIES	25	11	36
SUBDIVISIONS	22	10	32
BUILDING UNDER CONSTRUCTION	75	49	124
SCHOOLS	21	17	38
HAWKERS	41	35	76
HOUSE TO HOUSE	1202	65	1267
INVESTIGATION OF COMPLAINTS/NUISANCES	500	98	598
NEW BUILDING SITE BEFORE APPROVAL	45	-	45
BAKE HOUSE	40	32	72
KAVA SALOONS	13	12	25
RESTAURANTS/EATING PLACES	144	78	222
MILK PLACES	57	20	77
HAIRDRESSERS/CHIROPODISTS	20	9	29
RUBBISH DUMP	244	144	380
BUTCHER SHOPS	22	6	28
BOARDING HOUSES/HOTELS	14	10	24
<u>TOTAL</u>	2,780	813	3,585

- Two food safety workshops were conducted during the year. The main objective was to create awareness on the food safety regulation 2009 amongst Food establishment within the Nausori Municipal Boundary.
- Food condemnation was also conducted on several Supermarkets and Butchers. Food items confiscated were disposed of at the Naboro Landfill.
- Five major Clean Up campaign was conducted during the year.
- Conducted one in-house training for 6 new Litter prevention Officers on the Litter Promulgation 2008.

4.3 Business License Report

A total of 527 business continued operation in town with 76 new business opening. Grand total of business of business operating in town was 603

4.4 Finance Report

Funds collected and expensed compared to budget from major revenue streams and expenses during the year based on the audited financial and Annual Corporate Plan was:

4.4.1

Operating Fund:

Particulars	Budget per ACP	Figures per Audited Financial
Income excluding parking meter	3,671,905	2,473,679
Less : Expenses excluding parking meter	2,874,735	2,194,583
Profit for the year	\$ 797,170	\$ 279,096

Parking Meter Fund:

Particulars	Budget per ACP	Figures per Audited Financial
Parking meter Income	80,800	40,780
Less : Expenses parking meter	40,000	39,045
Profit for the year	\$ 40,800	\$ 1,735

In year 2012, Grant of \$ **7,500.00** was received which was taken as income in the financials presenting a profit of **\$286,596** for operating fund and an adjustment of **\$83,056** was processed in Parking Meter fund resulting in a loss of **\$(81,321)**.

Consolidated Fund:

Particulars	Budget per ACP	Figures per Audited Financial
Operating Fund	797,170	286,596
Parking Meter Fund	40,800	(81,321)
Profit for the year	\$ 837,970	\$ 205,275

Council spend \$ **194,712.27** on the Inter- Transport Project for consulting works.

5.2 RATES COLLECTION ANALYSIS

1. Rates struck for the year 2012 was:
 - General Rates - 0.0064533 (Residential)
 - 0.0070679 (Commercial & Industrial)
 - Street Light Rates - 0.001544
2. Rates debtors for the year 2012:
 - \$ 2,261,131.00
3. Total Collection as at 31st December, 2012:
 - \$ 1,016,509.54
4. 7% Discount was allowed on full settlement before 28th February, 2012.

LIBRARY

INTRODUCTION

The collection of books and periodicals provided by the Nausori Library has form a vital part of communication and education. It makes available knowledge that has been accumulated through the years and people in all works of life use library resources in their work, including students, teachers, scholars, business executives, government officials or a housewife. Large numbers of people also visit the library to satisfy a desire for knowledge or to obtain material for some kind of leisure time activity.

Objectives

- (1) Library collections serve as important resources in the education work and recreation to members of the community.
- (2) Maintains a wide selection of books for library users. The selection include, up-to-date reference works such as almanacs, atlases, encyclopedias and government publications, non-fiction work that covers the whole broad range of people's interest as well as fiction collection of the past and present.
- (3) Become an information sources for many groups in the community

Holdings of the Library

The library has a wide selection of reading materials such as Fiction and Non-Fiction books, Reference collection, Hindi and Fijian books.

Periodicals, Newspapers (local), Universities calendars (Fiji and overseas), and Annual Reports for in- house use.

Up-to-date information about Aids, Education, Diabetes, S.O.P.A.C, Environment, E.C.R.E.A, U.N.D.P, Women Crisis Center, and Secretariat of the Pacific Community, Consumer Council, National Food and Nutrition, National Center for Health Promotion, U.N.I.C.E.F, Kava, and other government and non-government organizations.

Overdue Books

Overdue notices are sent every month to members whose books are overdue. At times members do not respond even when reminder notices are sent so we therefore, have to make telephone calls as well.

Vertical File

Some very important topics such as pollution, drugs, Information on Water, Reconciliation, Human Rights, Tourism etc. are always selected from newspapers and other worn out magazines, pamphlets, and Brochures and a file is made.

These ready information are very useful to students doing research work. It saves a lot of time and information are readily available.

Opening Hours

Monday - Thursday	9.00am- 4.30pm
Friday	9.00am- 4.00pm
Saturday	9.00am- 1.00pm
Closed on Sundays and Public holidays.	

Clientele

Apart from the registered member's majority of the clientele were students using reference and non-fiction books for research, assignments and for study purposes. Adults also make a good use of the library by taking advantage of free newspapers, magazines, health and fitness books, cookery, or spending leisure hours reading storybooks.

FIELD DEPARTMENT

5.5.1 Road works

- a) Road patching continued throughout the year. Adverse weather condition experienced in this part of the island had Council spending a considerable amount on road patching works.

- b) Service delivery programs were introduced with Council introducing supplement grass cutting, drain cleaning and sweeping program per month to ensure that the rotation of work increased by one extra round.
- c) Road Marking and upkeep of Central Business District program was upgraded with 24 hours cleaning and upkeep program introduced, quarterly town washing and road marking activity.
- d) Additional equipments for upkeep were introduced during the year including increase in the number of brush cutters.

5.5.2 Garbage Collection

The Garbage Collection Contract was awarded to Inter Clean Fiji Ltd for Naulu/Nakasi/Davuilevu Housing and Wainbuku area. For Nausori Town Ward Council did the garbage collection.

5.5.3 Grass Cutting/Drainage Contracts

Nailagobokola Holdings Ltd did the grasscutting and drain cleaning works for Nausori Ward, while Young Peoples Department did the Davuilevu Ward and Viti E Loma did Davuilevu Housing.

5.5.4 Clean Up Campaign

A total of two Clean up Campaigns were organized during the year on a half basis. The free collection service rendered by the Council was for three weeks in each ward which was well patronized by the rate payers. Huge volume of unwanted items and garden refuse were removed from both the Wards. In addition, Council continued on a monthly basis collecting green waste from all areas.

5.5.5 Town Beautification

Flower gardens were upgraded in the central business. New plants were purchased and planted.

5.5.6 Ratu Cakobau Park

Upgrading works at Ratu Cakobau Park was continued with additional floodlights installed and upgrade to power supply. This investment by the Council was \$120000. In addition, stadium seating areas were upgraded. The main turf was upgraded temporarily with proper upgrade to be carried out in 2012. Total invested at the Park was \$168000. After four years a major soccer tournament was organized at the park. The tournament Battle of the Giants had Fiji FA recording the highest revenue collections out of all the tournaments organized during the year.

5.6 Town Planning

The department commenced work on the Naulu/Nakasi town planning scheme and draft was submitted to Department of Town and Country planning. The section also worked with the chief executive on the inter transport project.

5.7 Inter Transport Project

Twelve technical committee meetings were held during the year. Twelve subcommittee meetings were held. Council following approvals in the technical committee meeting appointed the following consultants:

1. Wood and Jepsen – Survey and contour works
2. Ernst and Young – Financial Consultants
3. Erasito Consultants – Traffic Impact Assessment
4. Ashok Balgovind & Associates – Concept Design
5. E Care – Environment Impact Assessment

A total budget of \$180,000 was set aside for these preliminary consultancy works.

5.8 Inter Agency Meeting

An inter agency meeting was organized with all government departments based at Nausori to discuss matters relating to Nausori Town. The half day get together had the Council presenting its program and at the same time allowing civil servants to make recommendations on possible assistance from relevant government departments.

5.9 Climate Change Study

A climate change study was carried out Kellog, Brown and Roots on behalf of Asian Development Bank. The study concentrated in the downtown and focused on flood disasters. Nausori was selected as a pilot study town in Fiji. Council assisted in the study and also organized two workshops.

MARKET


Market	Budget	Collection
Market Revenue	\$403,200	\$414,039

Annual Corporate Plan

The second first annual corporate plan was developed in 2011 for the Council. The document was reviewed by a special committee during the year. Achievement and progress noted as per deliverables of the annual corporate plan was 75% of the total targets. In absence of a business plan the document had some ongoing activities recorded in within.

6.0 Acknowledgement

Council takes this opportunity to thank its line Ministry of Local Government, Urban Development, Housing and Environment for its continued support and assistance. Office of the Commissioner Central is also acknowledged for continued support provided during the year.



for Mr Azam Khan
Chief Executive Officer

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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P.O.Box 2214, Government Buildings
Suva, Fiji

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Fax: (679) 330 3812
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Website: http://www.oag.gov.fj



File: 850

10 January 2017

Mr. Deo Narayan
Chief Executive Officer
Nausori Town Council
P O Box 72
NAUSORI

Dear Sir

FINANCIAL STATEMENT

NAUSORI TOWN COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2012.

Audited financial statements for Nausori Town Council for the year ended 31 December 2012 together with my audit report on them are enclosed.

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

Yours sincerely

Atunaisa Nadakuitavuki
for AUDITOR GENERAL

Encl.

NAUSORI TOWN COUNCIL	
DATE:	13 JAN 2017
FILE REF:	

So
1. Forward this to Manager Finance
2. Make your copy.

Deo Narayan
13/1

**NAUSORI TOWN COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

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INDEPENDENT AUDITOR'S REPORT

To the members of Nausori Town Council

I have audited the accompanying financial statements of Nausori Town Council, which comprise the statement of financial position as at 31 December 2012, the statement of income and expenditure, statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information as set out on notes 1 to 17.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards for Small and Medium-sized Entities ("IFRS for SMEs") and the requirements of Section 57 (2) of the Local Government Act. These responsibilities include: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with International Standards on Auditing. Because of the matters described in the Basis for Disclaimer of Opinion paragraphs, I was not able to obtain sufficient appropriate evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

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

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

2. The Council could not provide adequate and appropriate accounting records, documents and reconciliations of, debtors of \$2,367,523, property, plant and equipment of \$7,087,842, creditors and accruals of \$383,914, sundry deposits of \$170,771 and rates revenue of \$878,178. As a result I was unable to carry out necessary audit procedures to confirm its existence, completeness and accuracy of the balances of these accounts stated in the financial statements.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraphs, I am unable to and do not express an opinion as to whether the financial statements present fairly in accordance with International Financial Reporting Standards for Small and Medium-sized Entities the financial position of Nausori Town Council as at 31 December 2012 and the results of its operations for the year then ended.



Atunaisa Nadakuitavuki
for AUDITOR GENERAL

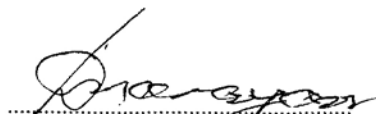
10 January, 2017
Suva, Fiji



**NAUSORI TOWN COUNCIL
STATEMENT BY THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2012**

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 Nausori Town Council's operations for the year ended 31 December 2012 and of the state of affairs and cash flows as at that date.



CHIEF EXECUTIVE OFFICER

DATE: 06/01/17



MANAGER FINANCE

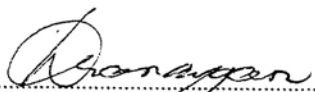
DATE: 06/01/17

NAUSORI TOWN COUNCIL
STATEMENT OF FINANCIAL POSITION - GENERAL FUND
AS AT 31 DECEMBER 2012

	Notes	2012 \$	2011 \$
CURRENT ASSETS			
Cash on hand	2	4,407	15,022
Funds	4	3,767	6,376
Receivables	3	2,367,523	2,363,427
Deposits		1,031	1,031
Investments	5	27,841	107,225
Total current assets		<u>2,404,569</u>	<u>2,493,081</u>
NON CURRENT ASSETS			
Property, plant and equipment	6 (a)	7,087,842	6,975,293
Total non current assets		<u>7,087,842</u>	<u>6,975,293</u>
TOTAL ASSETS		<u>9,492,411</u>	<u>9,468,374</u>
CURRENT LIABILITIES			
Bank overdraft	8	240,247	86,808
Creditors and accruals	7	383,914	759,733
Provision		18,940	18,940
Sundry deposits	9	170,771	163,196
Term loans	10	27,380	27,380
Total current liabilities		<u>841,252</u>	<u>1,056,057</u>
NON CURRENT LIABILITIES			
Deferred income	11	300,726	318,226
Term loans	10	137,020	167,274
Total non current liabilities		<u>437,746</u>	<u>485,500</u>
TOTAL LIABILITIES		<u>1,278,998</u>	<u>1,541,557</u>
NET ASSETS		<u>8,213,413</u>	<u>7,926,817</u>
MUNICIPAL FUNDS			
Accumulated funds	13	2,197,888	1,911,292
Reserves	12	6,015,525	6,015,525
TOTAL MUNICIPAL FUNDS		<u>8,213,413</u>	<u>7,926,817</u>

The accompanying notes form an integral part of this statement of financial position.

For and on behalf of the Council.



CHIEF EXECUTIVE OFFICER

DATE: 06/01/17



MANAGER FINANCE

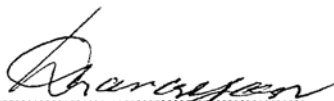
DATE: 06/01/17


NAUSORI TOWN COUNCIL
STATEMENT OF FINANCIAL POSITION - PARKING METER FUND
AS AT 31 DECEMBER 2012

	Notes	2012 \$	2011 \$
CURRENT ASSETS			
Cash at bank	2	7,438	6,177
Receivables	3	-	77,791
Total current assets		<u>7,438</u>	<u>83,968</u>
NON CURRENT ASSETS			
Property, plant and equipment	6 (b)	<u>51,402</u>	<u>57,808</u>
Total non current assets		<u>51,402</u>	<u>57,808</u>
TOTAL ASSETS		<u>58,840</u>	<u>141,776</u>
CURRENT LIABILITIES			
Creditors and accruals	7	<u>11,656</u>	<u>13,271</u>
Total current liabilities		<u>11,656</u>	<u>13,271</u>
TOTAL LIABILITIES		<u>11,656</u>	<u>13,271</u>
NET ASSETS		<u>47,184</u>	<u>128,505</u>
Capital employed			
Accumulated profits (Page 9)		(24,816)	56,505
Asset revaluation reserve	12	<u>72,000</u>	<u>72,000</u>
		<u>47,184</u>	<u>128,505</u>

The accompanying notes form an integral part of this statement of financial position.

For and on behalf of the Council.


 CHIEF EXECUTIVE OFFICER
 DATE: 06/01/17


 MANAGER FINANCE
 DATE: 06/01/17

NAUSORI TOWN COUNCIL
STATEMENT OF INCOME AND EXPENDITURE - GENERAL FUND
FOR THE YEAR ENDED 31 DECEMBER 2012

	2012 \$	2011 \$
INCOME		
Business, trading and other licenses	200,901	128,562
Amortization of deferred income	17,500	27,400
Fees, charges & rent	1,130,791	768,806
Government grant	7,500	37,994
Garbage dump	109,377	6,630
General rate	878,178	1,220,886
Return on Investment - Fijian Holdings	37,617	-
Sundries	99,315	47,759
Total income	2,481,179	2,238,037
EXPENDITURE		
Administration	859,940	924,155
Audit fees	-	8,261
Bank fees and charges	14,316	10,869
Council expenses	12,543	32,891
Depreciation and amortisation	162,752	159,729
Field expenses	27,764	4,907
FNPF	64,829	54,140
Garbage services	243,766	258,466
Insurance	40,197	38,943
Interest on loan	17,226	20,419
Legal fees	32,422	51,993
Loss from theft	-	14,960
Operation & Maintenance - Plant, Equipment & Vehicles	32,321	62,140
Operation & Maintenance - Office	108,108	36,570
Operation & Maintenance - Library	4,622	8,326
Operation & Maintenance - Bus Stand	10,678	12,022
Operation & Maintenance - Cakobau Park	33,975	52,905
Operation & Maintenance - Taxi Stand	5,302	2,584
Operation & Maintenance - Shopping Complex	22	2,997
Operation & Maintenance - Market	33,881	31,880
Operation & Maintenance - Parks & Gardens	6,690	6,830
Operation & Maintenance - Multipurpose court	5,044	1,689
Printing and stationary	16,071	36,500
Rent on land	22,648	36,406
Roads, footpaths, drains, verges and bridges	36,492	66,955
Staff training and staff expenses	3,380	11,019
Street cleaning and grass cutting services	145,878	185,766
Streetlights	209,866	172,971
	2,150,733	2,307,293

NAUSORI TOWN COUNCIL**STATEMENT OF INCOME AND EXPENDITURE - GENERAL FUND (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2012**

	2012 \$	2011 \$
EXPENDITURE (CONT'D)	2,150,733	2,307,293
Traffic and road signs	-	5,927
Travelling and incidentals	16,894	2,353
Valuation expenses	26,956	-
Total expenditure	2,194,583	2,315,573
Net Profit / (deficit) for the year	286,596	(77,536)
Accumulated funds at the beginning of the year	1,141,176	1,218,712
Accumulated funds at the end of the financial year	1,427,772	1,141,176

NAUSORI TOWN COUNCIL

**STATEMENT OF INCOME AND EXPENDITURE - PARKING METER FUND
FOR THE YEAR ENDED 31 DECEMBER 2012**

	2012 \$	2011 \$
INCOME		
Meter towings	5,902	9,989
Meter tolls	29,626	42,504
Fines	5,252	24,869
Total income	40,780	77,362
EXPENDITURE		
Other expenses	2,544	3,744
Road and traffic signage	1,412	174
Towing contractors	3,323	4,334
Prosecution	410	10,346
Bank fees	176	201
Depreciation	6,406	6,374
Meter maintenance	233	58
Salaries, wages and related payments	24,541	-
Loss from theft	-	310
Total expenditure	39,045	25,541
Net surplus / (deficit) for the year	1,735	51,821
Accumulated funds /(loss) at the beginning of the year	56,505	4,684
Adjustment PM Expenses paid from General account	(83,056)	-
Accumulated funds / (loss) at the end of the financial year	(24,816)	56,505

NAUSORI TOWN COUNCIL
STATEMENT OF INCOME AND EXPENDITURE - LOAN RATE FUND
FOR THE YEAR ENDED 31 DECEMBER 2012

	2012 \$	2011 \$
INCOME		
Loan rate	-	-
Total income	-	-
EXPENDITURE		
Interest	-	-
Total expenditure	-	-
Surplus/deficit for the year	-	-
Accumulated funds at the beginning of the year	393,555	393,555
Accumulated funds at the end of the financial year	393,555	393,555

NAUSORI TOWN COUNCIL

**STATEMENT OF INCOME AND EXPENDITURE - STREET LIGHT ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2012**

	2012 \$	2011 \$
INCOME		
Street light rate	-	-
Total income	-	-
EXPENDITURE		
Street light expenses	-	-
Total expenditure	-	-
Surplus/deficit for the year	-	-
Accumulated funds at the beginning of the year	371,196	371,196
Accumulated funds at the end of the financial year	371,196	371,196

NAUSORI TOWN COUNCIL**STATEMENT OF INCOME AND EXPENDITURE - FIRE SERVICE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2012**

	2012 \$	2011 \$
INCOME		
Fire rate	-	-
Total income	-	-
EXPENDITURE		
Fire Service	-	8,341
Total expenditure	-	8,341
Surplus/(Deficit) for the year	-	(8,341)
Accumulated funds at the beginning of the year	32,791	41,132
Accumulated funds at the end of the financial year	32,791	32,791

NAUSORI TOWN COUNCIL
STATEMENT OF CASH FLOWS - GENERAL FUND
FOR THE YEAR ENDED 31 DECEMBER 2012

	Notes	2012 \$ Inflows/ (Outflows)	2011 \$ Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from customers, government		2,460,038	2,130,936
Payments to trade creditors, other creditors and employees		(2,400,530)	(1,882,505)
Net cash provided by operating activities	17 (a) (i)	<u>59,508</u>	<u>248,431</u>
Cash flows from investing activities			
Acquisition of property, plant & equipment		(195,917)	(373,136)
Withdrawal of investment		-	158,480
Net cash used in investing activities		<u>(195,917)</u>	<u>(214,656)</u>
Cash flows from financing activities			
Repayment of borrowings		(30,254)	(65,287)
Net cash used in financing activities		<u>(30,254)</u>	<u>(65,287)</u>
Net decrease in cash and cash equivalents		(166,663)	(31,512)
Cash and cash equivalent at the beginning of the year		(65,410)	(33,898)
Overdraft at the end of the year	17 (a) (ii)	<u><u>(232,073)</u></u>	<u><u>(65,410)</u></u>

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

NAUSORI TOWN COUNCIL
STATEMENT OF CASH FLOWS - PARKING METER FUND
FOR THE YEAR ENDED 31 DECEMBER 2012

	Notes	2012 \$ Inflows/ (Outflows)	2011 \$ Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from customers (meter tolls and other revenues)		35,515	14,000
Payments to suppliers and employees		(34,254)	(14,663)
Net cash used by operating activities	18 (b) (i)	<u>1,261</u>	<u>(663)</u>
Cash flows from investing activities			
Acquisition of property, plant & equipment		-	(4,891)
Net cash used in investing activities		<u>-</u>	<u>(4,891)</u>
Net increase/ (decrease) in cash and cash equivalents		1,261	(5,554)
Cash and cash equivalent at the beginning of the year		6,177	11,731
Cash and cash equivalent at the end of the year	18 (b) (ii)	<u><u>7,438</u></u>	<u><u>6,177</u></u>

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

NAUSORI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

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 2012. 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 tolls. 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 straight-line method at the following rates.

	<u>Rate</u>
Parking meters	10%
Buildings	2%
Furniture and equipment	10%
Plant, machine and tools	10%
Motor vehicles	10%
Road, footpath and drains	10%
Street lights	10%

(d) Receivables

Receivables are stated at expected realisable value as certified by the Council. A provision is created 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) Investments

Investments are stated at a realisable value.

(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.

NAUSORI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2012

(g) Fund Accounting

The Council has adopted a fund accounting system as a considerable part of annual revenues which comprises rates for different purposes and special purpose funds as required by the Local Government Act. Accordingly it is necessary to establish separate 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 municipality.

(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) Comparatives

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

(j) Fees, charges and Rent

This consist of rental income from comperical properties, base fees from Commerical stand, revenue collected from market and proceed from hire of sporting facilities.

(k) Sunderies

Proceeds in sunderies consists of TCP fees, building fees, Library fees, streetb sales and misc income

(l) Employee Entitlement

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

(m) Deferred Income

Government grants are recognised where there is reasonable assurances that the grant will be received and all attaching conditions will be complied with. When the grant relates to an expense item, it is recognised as income over the period necessary to match them with the related costs which the grants are intended to compensate.

Where the grant relates to an asset, it is recognised as deferred income and released to income in equal amounts over the expected useful life of the related assets.

(n) Creditors and Accruals

Liabilities for trade creditors and other amounts are carried at cost (inclusive of VAT where applicable) which is the fair value of the consideration to be paid in the future for goods and services received whether or not billed to the council.

NAUSORI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2012

NOTE 2.	CASH AT BANK ON HAND	2012	2011
		\$	\$
	General Fund		
	Cash on hand	4,407	15,022
		<u>4,407</u>	<u>15,022</u>
	Parking Meter Fund		
	Cash at bank	7,438	6,177
		<u>7,438</u>	<u>6,177</u>
NOTE 3.	RECEIVABLES		
	General Fund		
	Rate debtors	2,261,131	2,261,131
	Provision for doubtful debts	-	-
	Fees, charges & rents	108,733	104,159
	Others	(4,124)	(4,124)
	Loan to Levuka Town Council	1,053	1,531
	Tebara Carnival	730	730
		<u>2,367,523</u>	<u>2,363,427</u>
	Parking Meter Fund		
	Advance to General Fund	-	77,791
		<u>-</u>	<u>77,791</u>
NOTE 4.	FUNDS		
	Project Fund	-	2,680
	Garbage Truck Fund	1,102	951
	Vehicle Fund	2,500	2,580
	Labourers Fund	165	165
		<u>3,767</u>	<u>6,376</u>
NOTE 5.	INVESTMENTS		
	Fijian Holdings Unit Trust	27,841	107,225
		<u>27,841</u>	<u>107,225</u>

**NAUSORI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2012**

Note 6 PROPERTY, PLANT AND EQUIPMENT

a) Movements in Carrying Amount - General Fund

	Leasehold Land	Buildings & Improvements	Plants, Machines & Tools	Motor Vehicles	Office Equipment & Furniture	Street Lights	Roads & Drains	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Valuation amount	2,096,000	4,064,718	41,610	167,447	100,861	171,299	333,358	6,975,293
Additions	57,124	160,267	29,795	10,224	9,441	1,739	6,711	275,301
Disposal	-	-	-	-	-	-	-	-
Accumulated Depreciation	-	(81,294)	(4,161)	(16,745)	(10,086)	(17,130)	(33,336)	(162,752)
Carrying amount at 31/12/12	2,153,124	4,143,691	67,244	160,926	100,216	155,908	306,733	7,087,842

b) Movement in Carrying Amount - Parking Meter Fund

	Parking Meters	Computer Set	Camera	Total
	\$	\$	\$	\$
Carrying amount at 1/1/12	56,019	1,307	482	57,808
Additions	-	-	-	-
Depreciation expense	(6,222)	(131)	(53)	(6,406)
Carrying amount at 31/12/12	49,797	1,176	429	51,402

NAUSORI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2012

NOTE 7. CREDITORS AND BORROWINGS		2012	2011
		\$	\$
<u>General Fund</u>			
Sundry creditors and accruals		167,189	510,383
Provisional tax		30,524	65,524
VAT payable		135,957	119,119
Payable to Parking Meter		50,244	64,707
		<u>383,914</u>	<u>759,733</u>
<u>Parking Meter Fund</u>			
Other Creditors		4,780	4,780
VAT payable		6,876	8,491
		<u>11,656</u>	<u>13,271</u>

NOTE 8. BANK OVERDRAFT

<u>General Fund</u>			
Bank Overdraft		240,247	86,808
		<u>240,247</u>	<u>86,808</u>

Section 40 of the Local Government Acts allows the council to have an overdraft facility with their banks. Nausori Town Council's overdraft limit with Bank of Baroda is \$90,000 bearing variable interest rate of 8.5% per annum. The overdraft facility is secured over the DP note signed by the council with the bank.

NOTE 9. SUNDRY DEPOSITS

<u>General Fund</u>			
Kiosk Deposit		6,196	6,196
Other Deposits		53,790	53,790
Election Deposits		280	280
Shopping Complex		5,830	5,830
Car Park		90,760	90,760
Building Deposits		6,340	6,340
Lovers Point (Bond)		1,000	-
Inter Cities Booth Bond		230	-
Rewa Micro Credit Bond		345	-
Tender Deposit - ITP		6,000	-
		<u>170,771</u>	<u>163,196</u>

NAUSORI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2012

NOTE 10. TERM LOANS

	2012	2011
	\$	\$
<u>General Fund</u>		
Balance as at 1 January	194,654	239,522
Loan raised	-	-
	<u>194,654</u>	<u>239,522</u>
Interest & bank charges	17,746	20,965
	<u>212,400</u>	<u>260,487</u>
Repayment	(48,000)	(65,833)
	<u>164,400</u>	<u>194,654</u>
Represented in the balance sheet as:		
Current	27,380	27,380
Non-current	137,020	167,274
	<u>164,400</u>	<u>194,654</u>

Loans raised by the council bear interest charges ranging from 7%. All loans are raised under provision of Local Government Act and is secured over the assets of the council.

NOTE 11. DEFERRED INCOME

<u>General Fund</u>		
Japanese grant	61,250	78,750
Less: Benefits realised	17,500	17,500
	<u>43,750</u>	<u>61,250</u>

Benefit realised on Japanese Grant is calculated on the rate of 24%p.a on total benefit of \$172,000.00

Government grant	256,976	266,876
Less: Benefits realised	-	9,900
	<u>256,976</u>	<u>256,976</u>
Total Grant	<u>300,726</u>	<u>318,226</u>

NOTE 12. RESERVES

<u>Asset Revaluation Reserve</u>		
Opening balance	6,015,525	6,015,525
Valuation done during the year	-	-
Closing balance	<u>6,015,525</u>	<u>6,015,525</u>
<u>Parking Meter Fund</u>		
Asset revaluation reserve	<u>72,000</u>	<u>72,000</u>

NAUSORI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2012

NOTE 13. ACCUMULATED FUNDS	2012	2011
	\$	\$
Accumulated general fund (Page 8)	1,427,772	1,141,176
Loan rate fund (Page 10)	393,555	393,555
Street Light Account (Page 11)	371,196	371,196
Fire Service Account (Page 12)	32,791	32,791
Prior year adjustments - Stale cheques written back	38,098	38,098
Prior year adjustments - Provisional tax	(65,524)	(65,524)
	<u>2,197,888</u>	<u>1,911,292</u>

NOTE 14. CAPITAL COMMITMENTS

Capital commitment as at 31 December 2011 was nil. (2010: nil)

NOTE 15. PRINCIPAL ACTIVITY

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

NOTE 16. SUBSEQUENT EVENTS

Since the end of the financial year, the council is not aware of any matter or circumstances not otherwise dealt with in the report or the 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.

NAUSORI TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2012

NOTE 17. NOTES TO THE STATEMENT OF CASH FLOWS		2012	2011
		\$	\$
(a)			
(i)	Reconciliation of Net Cash provided by Operating Activities to Net profit/(deficit)		
	Net surplus/(deficit) for the year - General fund	286,596	(77,536)
	Depreciation and amortisation	162,752	159,729
	Interest on loan	17,226	20,419
	Provision for employee entitlements	-	12,288
	Net cash provided by operating activities before changes in assets and liabilities	466,574	114,900
	Change in assets and liabilities:		
	Increase/(Decrease) in receivable & other assets	40,562	(79,701)
	Decrease in accounts payables & other liabilities	-	(27,400)
	(Increase) / decrease in creditors and borrowings	(447,628)	240,633
	Net cash inflows from operating activities	59,508	248,432
(ii)	Cash and Cash Equivalents		
	Cash on hand	4,407	15,022
	Bank overdraft	(240,247)	(86,808)
	Funds	3,767	6,376
		(232,073)	(65,410)
(b)	Parking Meter Fund		
(i)	Reconciliation of Net Cash provided by Operating Activities to Net Surplus		
	Net surplus for the year	1,735	51,821
	Prior year adjustment	-83,056	-
	Depreciation	6,406	6,374
	Net cash provided by operating activities before changes in assets and liabilities	-74,915	58,195
	Change in assets and liabilities:		
	(Decrease)/increase in sundry creditors	(1,615)	4,504
	(increase) / decrease in receivables	77,791	(63,362)
	Net cash provided from operating activities	1,261	(663)
(ii)	Cash and Cash Equivalents		
	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	7,438	6,177
		7,438	6,177