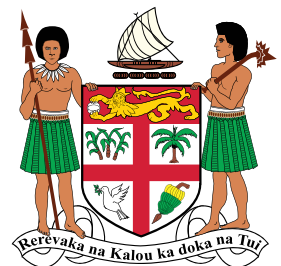




BA TOWN COUNCIL

Annual Report for the Year 2011



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO.222

24 June 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 2011

I am pleased to present the Annual Report for Ba Town Council for the financial year ending 31st December, 2011.

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.

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.

Council's internal affairs will work according to its respective department SOP's and Council's Code of Conduct.

Council's 5 pillars of strength are

Honesty	Transparency
Accountability	Responsibility
Dedication.	

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 Centre with a population of about 18,000 with a total area of 652 hectares.

Mr. Chandresh Arun Prasad continued to serve as the Special Administrator for Ba and Tavua Town Councils.

Mr. Tulsi Ram was appointed to act as Chief Executive Officer for Tavua Town Council from 24th January, 2011.

The Special Administrator as the Chairman, Chief Executive Officer and Head of Departments represented the Council in the Committee and Full Board Meetings as Committee Members.

Multi-Purpose Bure was officially opened on 29th September, 2011 by the Minister for Local Government, Urban Development, Housing and Environment, Col. Samuela A. Saumatua. The Multi-Purpose Bure is used for the following purposes:-

- Ladies Accommodation
- Women's Training Centre
- Handicraft Centre
- Conference Room.

The Council met all its loan repayments for the year 2011 and the outstanding loan at the end of 2011 was \$2,892,485.00

In 2011 there was an increase in Market Revenue and decrease in Car Park Revenue.

Three (3) Horse Races were organized at Namosau Racecourse.

Launching of Badrau Subdivision was done by Hon. Minister Col. Samuela Saumatua.

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

Yours sincerely

Dip Narayan
Chief Executive Officer

1.1 THE COUNCIL

Mr. Chandresh Arun Prasad continued to serve as the Special Administrator for Ba and Tavua Town Councils.

The Council provided services to the five wards namely:-

- **VARADOLI WARD**
- **VAROKA WARD**
- **RARAWAI WARD**
- **YALALEVU WARD (BOUNDARY EXTENDED)**
- **NAMOSAU WARD**

On the 24th day of January, 2011 the Special Administrator appointed **Mr. Tulsi Ram** to act as the Chief Executive Officer for Tavua Town Council and the following Officers to act as HODs for Tavua Town Council as well:

- | | | |
|-----------------------|---|-----------------------------|
| • Mr. Dip Narayan | - | Health and Building Section |
| • Mr. Bala Achari | - | Accounts Section |
| • Mr. Mohammed Haroon | - | Works Section |
| • Ms. Manjula Sahay | - | Rates/Business License |
| • Ms. Sushil Kumar | - | Human Resource |

1.2 APPOINTMENT OF COMMITTEES

a) Building Health Works Gardens Street Lights and General Purposes Committee

- | | | |
|---------------------|---|--|
| Mr. Arun C. Prasad | - | Special Administrator |
| Mr. Dip Narayan | - | Health Inspector/Building Surveyor - Chairman |
| Mr. Tulsi Ram | - | Chief Executive Office |
| Mr. Bala Achari | - | Accountant |
| Mr. Mohammed Shafiq | - | Market Master – till 14 th December, 2011 |
| Mr. Mohammed Haroon | - | Works Supervisor – till 10 th June, 2011 |
| Mr. Ramesh Kumar | - | Works Depot Clerk |
| Mr. Apimeleki Leka | - | Litter Prevention Officer |
| Mr. Unaiz Asum | - | Assistant Health Inspector |
| Miss Maria Vulavou | - | Assistant Health Inspector |
| Ms. Roma Pratap | - | Secretary (Special Administrator) |
| Ms. Sushil Kumar | - | Secretary/HR |

b] Finance Capital Development Planning Market Library and Parking Meter Committee

Mr. Arun C. Prasad	-	Special Administrator
Mr. Bala Achari	-	Accountant - Chairman
Mr. Tulsi Ram	-	Chief Executive Officer/Chairman
Mr. Mohammed Shafiq	-	Market Master
Mr. Keni Doidoi	-	Parking Meter Supervisor
Ms. Manjula Sahay	-	Credit Controller/Accounts Officer
Ms. Roma Pratap	-	Secretary (Special Administrator)
Ms. Sushil Kumar	-	Secretary/HR

c] Staff and Tender Committee

Mr. Arun C. Prasad	-	Special Administrator/Chairman
Mr. Tulsi Ram	-	Chief Executive Officer
Mr. Bala Achari	-	Accountant
Mr. Dip Narayan	-	Health Inspector/Building Surveyor
Mr. Mohammed Haroon	-	Works Supervisor
Ms. Manjula Sahay	-	Credit Controller/Accounts Clerk
Ms. Roma Pratap	-	Secretary (Special Administrator)
Ms. Sushil Kumar	-	Secretary/HR

d] CARNIVAL COMMITTEE: (Executive Committee Members)

- 1) Mr. Arun C. Prasad – Special Administrator /Chairman
- 2) Mr. Tulsi Ram – Chief Executive Officer / Secretary
- 3) Mr. Bala Achari – Treasurer
- 4) Ms. Yashim Nisha – Co-opted Member
- 5) Dr. Maria Doton – Co-opted Member
- 6) Miss Roma Pratap
- 7) Mrs. Sushil Kumar
- 8) Mrs. Manjula Sahay
- 9) Mrs Ateca Viria
- 10) Ms Laisa Tuwai
- 11) Mr. Dip Narayan
- 12) Mr. Mohammed Haroon
- 13) Mr. Mohammed Shafiq
- 14) Mr. Munun Chand
- 15) Mr. Keni Doidoi

e] HORSE RACE COMMITTEE:

1]	Mr. Arun C. Prasad – Special Administrator	-	Chairman
2]	Mr. Tulsi Ram – Chief Executive Officer	-	Secretary
3]	Mr. Bala Achari	-	Treasurer
4]	Mr. Dip Narayan		
5]	Mr. Mohammed Haroon		
6]	Mr. Munun Chand		
6]	Mr. Mohammed Shafiq		
7]	Mr. Ramesh Kumar		
8]	Mr. Ashwindra Narayan		
9]	Mr. Shalendra Chaudhary		
10]	Mr. Afazil Ifraaz		
11]	Mr. Sanjnesh Nadan		
12]	Mr. Nilesh Sharma		
13]	Mr. Mohammed Shameel		
14]	Mr. Rakesh Verma		
15]	Mr. Ravindra Kumar		
16]	Mr. Keni Doidoi		
17]	Mr. Unaiz Asum		
18]	Mr. Prabhu Dayal		
19]	Miss Maria Vulavou		
20]	Ms Ateca Bainivesikula		

f] TOURISM AND POVERTY ALLEVIATION COMMITTEE:

1]	Mr. Arun C. Prasad – Special Administrator	-	Chairman
2]	Mr. Tulsi Ram – Chief Executive Officer	-	Secretary
3]	Mr. Bala Achari	-	Treasurer
4]	Mr. Dip Narayan		
5]	Mr. Mohammed Haroon		
6]	Mr. Munun Chand		
6]	Mr. Mohammed Shafiq		
7]	Mr. Ramesh Kumar		
8]	Mr. Ashwindra Narayan		
9]	Mr. Shalendra Chaudhary		
10]	Mr. Afazil Ifraaz		
11]	Mr. Sanjnesh Nadan		
12]	Mr. Nilesh Sharma		
13]	Mr. Mohammed Shameel		
14]	Mr. Rakesh Verma		
15]	Mr. Ravindra Kumar		
16]	Mr. Keni Doidoi		
17]	Mr. Unaiz Asum		
18]	Mr. Prabhu Dayal		
19]	Miss Maria Vulavou		
20]	Ms Ateca Bainivesikula		

1.3 COUNCIL AND COMMITTEE MEETINGS

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

Ordinary Council Meetings	-	12
Annual Meeting	-	Nil
Building /Health /Works/Parks/Gardens/ Street Lights and General Purposes Committees	-	11
Finance /Capital Development/Planning/Market/ Library & Parking Meter Committees	-	11
Staff and Tender Committee Meetings	-	12
Special Committee Meetings	-	26
Rates Committee Meeting	-	1

On the 24th day of October, 2011 the Ministry of Local Government, Urban Development, Housing and Environment appointed Mr. **Tulsi Ram** to be the Chief Executive Officer and Health Inspector for Tavua Town Council.

The Special Administrator, **Mr. Arun C. Prasad** acted as the Chief Executive Officer for Ba Town Council.

1.4 LIBRARY REPORT

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

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

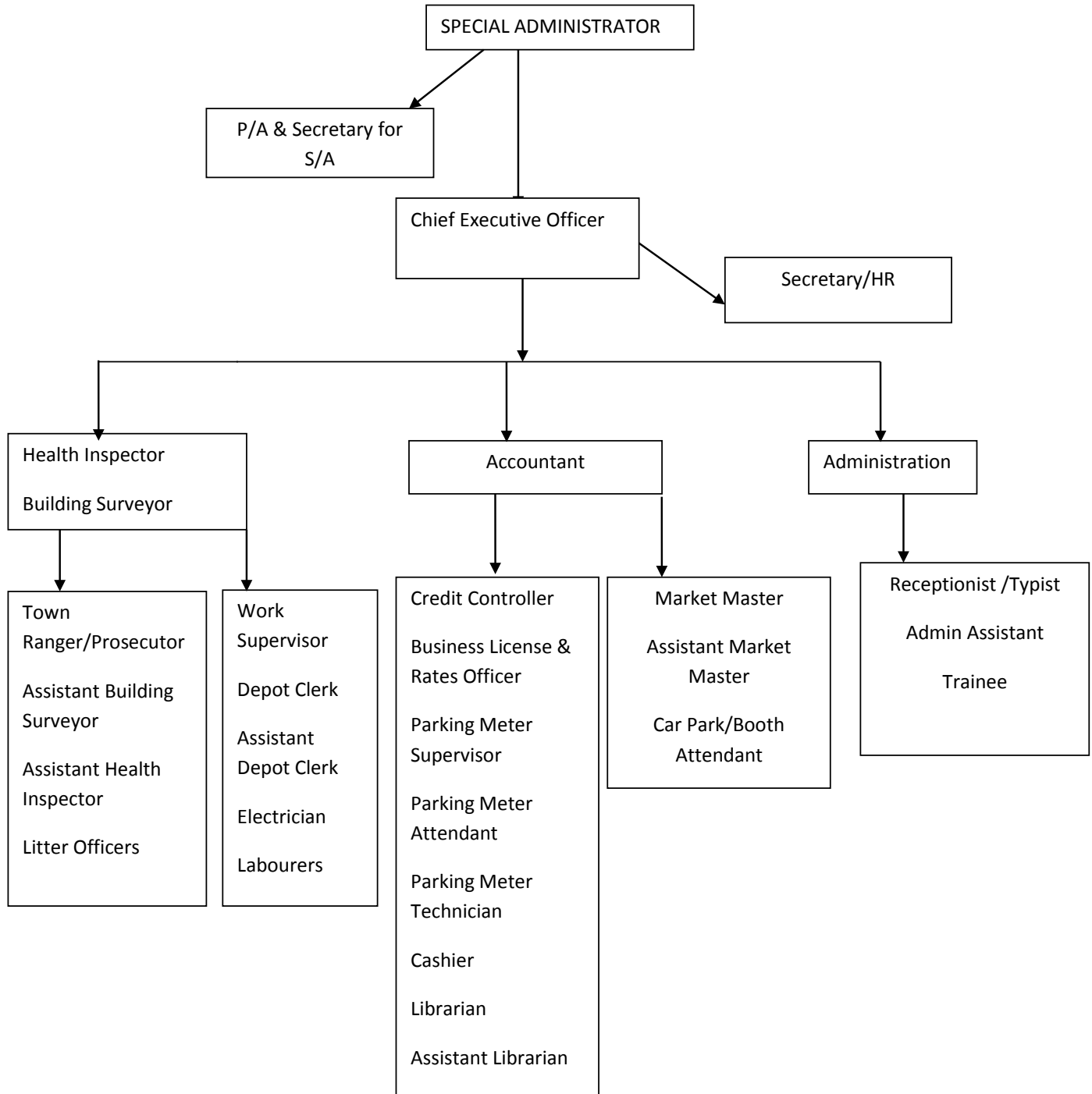
Two (2) Staff are in-charge of the Library – 1 appointed by the Council and the other by the Library Services of Fiji.

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.

ORGANISATION CHART - 2011

3.0 OFFICIAL VISITORS TO THE COUNCIL - 2011

26/1/2011	-	Mr. Huang He & Team	-	Chinese Embassy
21/2/2011	-	Mr. Aisea Tuidraki - Special Administrator		Sigatoka Town Council
21/2/2011	-	Mr. Anand Pillay	-	Sigatoka Town Council
21/1/2011	-	Mr. Abhay Kumar	-	Sigatoka Town Council
8/4/2011	-	Mr. Chandu Umaria	-	Special Administrator – Suva City Council
8/4/2011	-	Mrs. Mamta Umaria		
31/8/2011	-	Mr. Joe Roff	-	Lifeline Fiji
31/8/2011	-	Ms. Mary Parsissons & Team	-	Lifeline Queensland
21/9/2011	-	Mr. Filipe Bole	-	Ministry of Education
22/10/2011	-	His Excellency, Mr. Vinod Kumar	-	Indian High Commissioner
22/10/2011	-	Mr. Rajesh Patel	-	President – Fiji FA
15/11/2011	-	Dr. Mukesh Verma	-	FNU – Lautoka
15/11/2011	-	Mr. Paras Naidu	-	FNU – Lautoka
9/12/2011	-	Dr. Jiko Luveni	-	Minister for Social Welfare, Women, Children and Poverty Alleviation

4.0 URBAN SANITARY DISTRICT OF BA

ANNUAL REPORT OF HEALTH INSPECTOR FOR YEAR 2011

Council carried out 2 clean up campaigns in April and October 2011. Dog Trapping Exercise was carried out from February to March whereby 15 dogs were trapped. Mosquito Spraying was carried out in march to Prevent vector-borne diseases.

Number of meetings, trainings and workshops were attended by the health Inspector and Assistant Health inspector organized by other Government departments and NGO's. 3R program was implemented in Ba in February 2011.

Building inspections carried out and inspections carried out at the Tavua Town Council. Launching of Badrau Subdivision was carried out by the Minister for Local Government. Illegal cases were taken to court 14 cases Were attended. Street Party was organized at the end of the year by the staffs and workers of the council.

1. Summary of Inspections:			
TYPE OF PREMISES	INSPECTION	REINSPECT	TOTAL
Public Health Complaints and Nuisance	1595	730	2326

2. Written Notices, Etc. Issued:

intimation notice	24
Overgrowth notice	86

3. Summary of Sanitary Improvements etc.

ITEMS	ORDERED	COMPLETED
Sanitation works	379	249

Total of 648 house to house inspections were carried out for investigation of complaints and public health nuisance such as Mosquito larval survey, waste water and Garbage Bin monitoring, etc. There were 291 Complaints received, Investigated and notices issued for the year 2011.

Food Premises such as 207 Restaurants & Refreshment Bars, 36 Butcher, 75 Supermarkets and 41 Bake house were inspected and notices were served for improvements. Other premises were inspected such as Public Drains, Market Area, Public Convenience, Bus Stand, Vacant Lots, Parks and Gardens. Total of 2326 premises were inspected.

The above Sanitation works were ordered for cleaning such as drains, removal of refuse, provision of garbage bins, abatement of mosquito larval, abatement of animals, cleaning of kitchens, clearing of overgrown grass on vacant lots and noise nuisance. Total of 379 orders were given for respective works to be carried out.

5. Building Applications Received for Year 2011

Application in respect of Developments:-	No.	Approved	Value
New Buildings	16	16	2,064,000.00
Alterations and Repairs (Extension)	38	38	900,400.00
Miscellaneous Works (Fencing)	13	12	230,000.00
Outline Application	7	7	4,100,000.00
TOTAL	74	73	\$7,294,400.00

5.Completion Certificates Issued in Respect of:-	No.	Value
New Commercial Buildings	0	0.00
New Dwellings	6	3,44,000.00
Alterations and Repairs/ Extension	1	120,000.00
Miscellaneous Works	0	0
TOTAL	7	\$464,000.00

There were total of 74 building applications received for the year 2011 out of which 16 applications were for construction of New Buildings, 38 applications were for Alteration, Repair or Extension to existing buildings and 13 applications were for Miscellaneous works which includes Fencing, Retaining Walls, car port, etc and out of 13 applications 1 was refused and 7 outline applications were received with the total building value of **\$7,294,400.00**.

In year 2011 there were 6 New Dwelling Houses and 1 Alteration, Repair/ Extension buildings that were completed and final Inspections were carried out with the total building value of **\$464,000.00**.

5.2. Rezoning & Subdivision

There were only 2 Rezoning application received for the year 2011 and both were approved.

4 Subdivision applications were received for the year 2011 and all 4 applications were approved.

6.0 Environment Report

Anti-Litter Works: The Three Parking Meter Attendants who are also Litter Prevention Officers were 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 2011

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

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

Regular maintenance works on most Council roads, mostly patching of pot holes were carried out. Two major roads namely Natuyabia & Rarawai road were resealed by the PWD.

Street light maintenance was carried out on regular basis and 20 extra lights were provided by council at places required.

Beautification works were carried out throughout the year, whereby some new plants were planted and some seats and benches installed at the Parks.

Special Projects - The construction of Multi-Purpose Bure has commenced in the year 2010. The project is carried out by council workers and machineries to save 50% cost and to save the time frame for completion of the project.

Workshops & Trainings

First Aid training and Fire Fighting training were organized for all HOD's and employees. These are ongoing projects for safety of the council workers and the public at large.

Safety and Security in Town - Ba Town Council in conjunction with the Police Department has joined a Crime Free Committee. Council has given 6 bicycles to the police department for patrolling in town.

Preparation for Natural Disasters - Council joined the District officer and the National DISMAC team to take natural actions during times of natural disasters.

8.1 AUDITORS OF THE COUNCIL

The Rates Levy for 2011 and Rates Income were estimated as follows:-

Rate	Levy Struck in the \$
General	0.0072
Special	0.0029333
Agriculture	10% of General & Special

Garbage Bin	\$24.00 per extra bin per year (1 bin per lot is free)
-------------	--

During the year the Council collected 68% of all rates due.

As at 31 December, 2011, the Council's arrears of rates was **\$530,684.00**. Council started charging Rates for Extended Town Boundary.

Namosau Ward	-	\$ 171,127.31
Varadoli Ward	-	\$ 178,685.72
Varoka Ward	-	\$ 72,672.38
Yalalevu Ward	-	\$ 89,393.29
Extended town boundary	-	\$ 18,805.30

TOTAL = \$530,684.00

The Council met all its loan repayments for the year 2011. The outstanding loans to lending institutions by end of 2011 were as follows:-

a)	Merchant Finance - FS498	-	\$ 197,853.00
b)	Westpac Banking Corporation	-	\$ 349,546.00
c)	Ba Market Complex A/c – FNPF	-	\$ 2,345,086.00

			\$ 2,892,485.00

Fund Balances

A summary of the results [audited] of each fund operations for 2011 were as follows:-

Fund	Revenue	Expenditure	Surplus/Deficit
General Revenue A/c	\$1,824,273.00	\$2,088,854.00	\$ (264,581.00)
Loan Repayment A/c	\$ 146,237.00	\$ 32,675.00	\$ 113,562.00
Parking Meter A/c	\$ 45,058.00	\$ 45,937.00	\$ (879.00)

Council Insurance

A Comprehensive Insurance Cover was held with New India Assurance on all Council's properties and assets with effect from 4.00pm 14/02/10, which was renewed on 14/02/11.

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

8.2 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.

8.3 WORKS

General works were carried out to keep the town neat and tidy all the times. Grass cutting and drain cleaning was carried out in all the wards.

8.4 MARKET REPORT- 2011

1. 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:-

Main Market
Open Market.

2. Main Market consist of following Stalls:-

Permanent Stalls
Temporary Stalls
Lock-Up Stalls
Lock-Up Canteens
Fish Stalls
Seafood Stalls.

Open Market has temporary Stalls with Sale of Produce, Live Chicken

and Live Stock (Goat).

3.(a) Total Number of Stalls in Main Market:

411 Table Stalls
56 Temporary Floor Stalls
42 Seafood Stalls
6 Lock-Up Stalls
2 Lock-Up Canteens.

3.(b) Total Number of Stalls in Open Market:

The Open Market had a total of 348 temporary Stalls.
Outside Market also had 9 Sweet Carts and 2 Fancy Goods Cart.

4. Market Charges:

Sale of vegetable per stall per day	-	\$1-15
Sale of groceries per stall per day	-	\$1-70
Sale of crabs and other shell fish per bundle	-	\$1-15
Sale of mussels and kai per stall per day	-	\$1-15
Lock Up Stall per month	-	\$224.90
Lock Up Canteen per month	-	\$490.70
Fish	-	\$0-25 per kg
Sale of Live Chicken	-	\$0-58 per head per day
Sale of Live Stock (goat) per day	-	\$2-30 per head
Sale of Tobacco per stall per day	-	\$1-70
Sale of handicraft per stall per day	-	\$1-70
Vegetable wholesale per day	-	\$1-15
Groceries wholesale per 3 ton truck	-	\$2.30 per day
General wholesale per big trucks	-	\$3.50 per day
Sweet Cart per week	-	\$9.20
Fancy Cart per week	-	\$10.95
Sale of raw grog per stall per day (inside market)	-	\$2.15
Sale of mixed grog at grog market per stall	-	\$2.05
Market Vendors vehicle monthly	-	\$20.30
Ladies accommodation at bure per night	-	\$2.00

5. Market Revenue:

(1) Market Stall Fees	-	\$312,489.00
(2) Fish Market Fees	-	\$ 9906.00
Taxi Park Fees	-	\$31,565.00
Commercial Vehicles Fees	-	\$61,497.00
Car Park Booth	-	\$76,586.00

GRAND TOTAL

\$492,043.00
=====

8.5. **Conclusion:**

In 2011 there was increase in market revenue and decrease in Car Park Revenue.

8.6 **Capital Development**

For Clopcott subdivision \$195,000.00 was utilized.

8.7 **PARKING METER REPORT - 2011**

1. The Department of Parking Meter consisted of two (2) Authorized Enforcement Officers.

2. The Council had 138 metered spaces in Town which were as follows:-

(a)	Ganga Singh Street	-	33
(b)	Bank Street	-	21
(c)	Main Street	-	84

138

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:-

Parking Meter Offence

Regulations 20 and 87 of LTA Act

Illegal Parking and Stopping

Illegal Operation of Taxi, Carrier, Bus and Mini Bus Stands.

Carried out operations against illegal operators i.e. Mini Vans and Private Cars

4. **Meter Maintenance:** Parking Meters on the streets were repaired and maintained on daily basis by the Parking Meter Technician. These works included:-

Clearing Blocked Meters

Replacing Damaged Parts

Adjusting Improper Readings

Servicing Parking Meter Mechanism and Stripes and

Reassembling Multiple Parts

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.

6. **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.

7. 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.

8.8 COUNCILS COMMENTS ON AUDITOR GENERAL'S OPONION

Vat reconciliation will be carried out by Council.

8.9 APPRECIATION

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 Special Administrator, 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



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

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BA TOWN COUNCIL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011
INDEPENDENT AUDIT REPORT

Scope

I have audited the financial statements of Ba Town Council for the year ended 31 December 2011 in accordance with the provisions of the Local Government Act and section 13 of the Audit Act. The financial statements consist of the Statement of Financial Position, Statement of Income and Expenditure, Statement of Accumulated Funds, Statement of Cash Flows and accompanying notes. The Ba Town Council is responsible for the preparation and presentation of the financial statements and the information contained therein. My responsibility is to express an opinion on these financial statements based on my audit.

My audit has been conducted in accordance with 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 the amounts and other disclosures in the financial statements and the evaluation of accounting policies and significant accounting estimates. These procedures were undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Fiji Accounting Standards and statutory requirements so as to present a view which is consistent with my understanding of the Council's financial position, the results of its operations and cash flows.

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

Unqualified Audit Opinion

In my opinion, the financial statements present fairly in accordance with the Fiji Accounting Standards, and statutory provisions, the financial position of the Council as at 31 December 2011 and the result of its operations and cash flows for the year then ended.

Emphasis Of Matter

Without qualifying the financial statements, emphasis is placed on the following matter:

There is an un-reconciled variance amounting to \$39,883.31 in Value Added Tax between the General ledger and Statement of VAT account obtained from Fiji Revenue Custom Authority. The Council has failed to reconcile the variance.

I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of my audit.



Tevita Bolanavanua
AUDITOR GENERAL

Suva, Fiji
27 March, 2013



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

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BA TOWN COUNCIL
STATEMENT OF FINANCIAL POSITION - GENERAL FUND
AS AT 31 DECEMBER 2011

	Notes	2011 \$	2010 \$
CURRENT ASSETS			
Cash		200	200
Cash at bank	2	22,120	41,735
Receivables	3	517,763	920,342
Advance	4	158,619	174,085
Prepayments		3,800	-
Other receivables		11,298	12,425
Total current assets		<u>713,800</u>	<u>1,148,787</u>
NON CURRENT ASSETS			
Property, plant and equipment	5	<u>18,559,777</u>	<u>18,800,575</u>
Total non current assets		<u>18,559,777</u>	<u>18,800,575</u>
TOTAL ASSETS		<u>19,273,577</u>	<u>19,949,362</u>
CURRENT LIABILITIES			
Bank overdraft	6	40,814	20,596
Creditors and borrowings	7	223,955	212,950
Sundry deposits		43,433	31,660
Term loans	8	235,045	352,505
Provisions	9	9,161	15,436
Vat payable		29,308	31,214
Total current liabilities		<u>581,716</u>	<u>664,361</u>
NON CURRENT LIABILITIES			
Term loans	8	<u>2,657,440</u>	<u>2,811,919</u>
Total non current liabilities		<u>2,657,440</u>	<u>2,811,919</u>
TOTAL LIABILITIES		<u>3,239,156</u>	<u>3,476,280</u>
NET ASSETS		<u>16,034,421</u>	<u>16,473,082</u>
MUNICIPAL FUNDS			
Accumulated fund (Page 3)		5,017,803	5,456,464
Reserves	10	<u>11,016,618</u>	<u>11,016,618</u>
TOTAL MUNICIPAL FUNDS		<u>16,034,421</u>	<u>16,473,082</u>

The Statement of Change in Accumulated Funds is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 11 to 17

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 2011 and of the state of affairs as at that date.

ARUN C. PRASAD
SPECIAL ADMINISTRATOR
DATE: 25/03/2013



DIP NARAYAN
CHIEF EXECUTIVE OFFICER
DATE: 25/03/2013

BA TOWN COUNCIL - GENERAL FUND
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
AS AT 31 DECEMBER 2011

	Notes	2011 \$	2010 \$
General Fund			
Balance at the beginning of the year		5,254,940	5,377,929
Net (Loss) for the year - General Fund (page 4)		(264,581)	(122,989)
Prior Year Adj	11	(287,642)	-
Balance at the end of the year		<u>4,702,717</u>	<u>5,254,940</u>
Loan Fund			
Balance at the beginning of the year		201,524	107,554
Net Surplus (Loss) for the year - Loan Rate Fund (page 5)		<u>113,562</u>	<u>93,970</u>
		<u>315,086</u>	<u>201,524</u>
Total Accumulated Funds		<u>5,017,803</u>	<u>5,456,464</u>

The Statement of Change in Accumulated Funds is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 11 to 17

BA TOWN COUNCIL
STATEMENT OF INCOME AND EXPENDITURE - GENERAL FUND
FOR THE YEAR ENDED 31 DECEMBER 2011

	2011	2010
	\$	\$
INCOME		
Building and subdivision	4,361	5,583
Bus station	29,419	29,189
Business, trading and other licenses	121,246	105,519
Government grant	12,500	-
Garbage dump	15,861	24,413
General rate	353,294	287,688
Hire auditorium fees	45,620	18,612
Insurance recovery	-	56,127
Interest - overdue rates	41,342	22,166
LICI commission	569	671
Market fees	322,395	315,237
Municipal car park	169,648	173,929
Rent from council properties	631,908	652,063
Lease and hire of sports grounds	15,388	15,020
Deposit	-	3,000
Sundries	60,722	78,022
Total income	1,824,273	1,787,239
EXPENDITURE		
Administration	276,019	278,572
Ba market complex	39,144	16,374
Bank fees and charges	-	3,426
Bus station, civic building, depot & staff quarters	12,065	11,896
Council expenses	44,518	30,597
Depreciation	519,941	480,708
Doubtful debts	-	8,165
Health and building	172,425	142,459
Interest on loan	216,764	223,875
Library services	15,053	14,011
Market	120,418	100,764
Municipal car park	68,702	68,319
Municipal hall	3,588	2,327
Property expense	53,186	74,535
Parks and gardens	52,813	52,261
Public works	403,258	321,762
Streetlights	90,960	80,177
Total expenditure	2,088,854	1,910,228
Net surplus (deficit) for the year	(264,581)	(122,989)

BA TOWN COUNCIL
STATEMENT OF INCOME AND EXPENDITURE - LOAN RATE FUND
FOR THE YEAR ENDED 31 DECEMBER 2011


	2011 \$	2010 \$
INCOME		
Loan rate	146,237	130,888
Total income	<u>146,237</u>	<u>130,888</u>
EXPENDITURE		
Interest	32,675	36,918
Total expenditure	<u>32,675</u>	<u>36,918</u>
Net surplus/(deficit) for the year	<u>113,562</u>	<u>93,970</u>

BA TOWN COUNCIL
STATEMENT OF FINANCIAL POSITION - PARKING METER FUND
AS AT 31 DECEMBER 2011

	Notes	2011 \$	2010 \$
CURRENT ASSETS			
Cash on hand	2	113	11,326
Cash at bank	2	5	-
Total current assets		<u>118</u>	<u>11,326</u>
NON CURRENT ASSETS			
Property, plant and equipment	5	<u>7,561</u>	<u>12,039</u>
Total non current assets		<u>7,561</u>	<u>12,039</u>
TOTAL ASSETS		<u>7,679</u>	<u>23,365</u>
CURRENT LIABILITIES			
Creditors and borrowings	7	160,943	174,975
Vat Payable		-	775
Provisions	9	<u>539</u>	<u>539</u>
Total current liabilities		<u>161,482</u>	<u>176,289</u>
TOTAL LIABILITIES		<u>161,482</u>	<u>176,289</u>
NET DEFICIENCY IN ASSETS		<u>(153,803)</u>	<u>(152,924)</u>
CAPITAL EMPLOYED			
Accumulated fund (page 7)		(183,784)	(182,905)
Asset revaluation reserve	10	<u>29,981</u>	<u>29,981</u>
TOTAL CAPITAL EMPLOYED		<u>(153,803)</u>	<u>(152,924)</u>

The Statement of cashflow is to be read in conjunction with the notes to and forming part of the Financial Statement set out on pages 11 to 17

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 2011 and of the state of affairs as at that date.


ARUN C. PRASAD
SPECIAL ADMINISTRATOR
DATE: 25/03/2013




DIP NARAYAN
CHIEF EXECUTIVE OFFICER
DATE: 25/03/2013

BA TOWN COUNCIL - PARKING METER FUND
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
AS AT 31 DECEMBER 2011

	2011	2010
	\$	\$
PARKING METER FUND		
Balance at the beginning of the year	(182,905)	(193,413)
Net Profit (Loss) for the year - Parking Meter (page 8)	(879)	10,508
Balance at the end of the year	<u>(183,784)</u>	<u>(182,905)</u>

BA TOWN COUNCIL**STATEMENT OF INCOME AND EXPENDITURE - PARKING METER FUND
FOR THE YEAR ENDED 31 DECEMBER 2011**

	Notes	2011 \$	2010 \$
INCOME			
Traffic offence		3,011	5,239
Infringement fines		7,158	10,782
Meter tolls		25,350	27,776
Parking Permits		4,182	-
Miscellaneous Income		5,357	154
Total income		<u>45,058</u>	<u>43,950</u>
EXPENDITURE			
Bank Fees		45	37
Depreciation		4,478	4,479
Legal and search fees		3,577	-
Meter maintenance		5,479	5,145
Miscellaneous		179	-
Motor Vehicle Expenses		3,763	1,049
Postage		9	19
Printing & stationery		1,153	335
Salaries, wages and related payments		21,620	19,590
Telephone		14	68
Training & Development		-	121
Uniforms & Boots		48	404
Verification and license		5,572	2,195
Total expenditure		<u>45,937</u>	<u>33,442</u>
Net surplus (deficit) for the year		<u>(879)</u>	<u>10,508</u>

The Statement of cashflow is to be read in conjunction with the notes to and forming part of the Financial Statement set out on pages 11 to 17

BA TOWN COUNCIL
STATEMENT OF CASH FLOWS - GENERAL FUND
FOR THE YEAR ENDED 31 DECEMBER 2011

	Notes	2011 Inflows/ (Outflows)	2010 Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from customers		2,383,976	1,920,349
Payments to trade creditors, other creditors and employees		(1,895,227)	(1,200,854)
Interest paid		(249,439)	(298,253)
Net Vat Paid			
Insurance Proceeds Received		-	56,127
Net cash provided by Operating Activities	16 (a) (i)	<u>239,310</u>	<u>477,369</u>
Cash flows from investing activities			
Acquisition of property, plant & equipment		(279,143)	(256,259)
Net cash used in Investing Activities		<u>(279,143)</u>	<u>(256,259)</u>
Cash flows from financing activities			
(Repayment)/proceeds of borrowings		-	(116,635)
Receipt/(advance) to Parking Meter		-	-
Net cash provided by Financing Activities		<u>-</u>	<u>(116,635)</u>
Net decrease in cash and cash equivalents		(39,833)	104,475
Cash and cash equivalent at the beginning of the year		<u>21,339</u>	<u>(83,136)</u>
Cash and cash equivalent at the end of the	16 (a) (ii)	<u>(18,494)</u>	<u>21,339</u>

The Statement of cashflow is to be read in conjunction with the notes to and forming part of the Financial Statement set out on pages 11 to 17

BA TOWN COUNCIL
STATEMENT OF CASH FLOWS - PARKING METER FUND
FOR THE YEAR ENDED 31 DECEMBER 2011

	Notes	2011 Inflows/ (Outflows)	2010 Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from customers (meter tolls and other revenues)		44,283	43,950
Payments to suppliers and employees		(55,491)	(38,790)
Net cash provided by Operating Activities	16 (b) (i)	<u>(11,208)</u>	<u>5,160</u>
Cash flows from investing activities			
(Decrease)/Increase in advance from general fund		-	-
Net cash used in Investing Activities		<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents		(11,208)	5,160
Cash and cash equivalent at the beginning of the year		<u>11,326</u>	<u>6,166</u>
Cash and cash equivalent at the end of the	16 (b) (ii)	<u>118</u>	<u>11,326</u>

The Statement of cashflow is to be read in conjunction with the notes to and forming part of the Financial Statement set out on pages 11 to 17

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Set out hereunder are the significant accounting policies adopted by the Council in the preparation of the Accounts for the year ended 31 December 2011 unless otherwise stated similar policies were followed in the previous year. All amounts are stated in Fijian currency.

(a) Basis of Accounting

The accrual basis of accounting is adopted for all financial transactions with the exception of

(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 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) Trade & Other 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.

(e) Expenditure relating to Roads Footpaths and Drains

The valuation of the above items was carried out by Fairview Valuation of Suva, Fiji in 1996.

(f) Revenue Recognition

Revenue is recognised in the Statement of Income and Expenditure when charged to the ratespayers 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.

(g) Fund Accounting

The Council has adopted a fund accounting system as required by the Local Government Act. According to the Act 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.

BA TOWN COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

FOR THE YEAR ENDED 31 DECEMBER 2011

The identification of fund 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 received.

Details of Special Purpose Fund 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 Meter in designated area of road 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 confirm with changes in presentation in the current year.

(j) Leave Entitlement

The Council provides for long service leave entitlement 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 2011

NOTE 2.	CASH AT BANK	2011	2010
		\$	\$
	General Fund		
	General Fund	5,141	-
	Civic Building Account	3,826	11,082
	Ba Market Complex Acc	-	-
	Reserve Account	12,064	30,064
	Capital Works Account	1,089	589
		<u>22,120</u>	<u>41,735</u>
	Parking Meter Fund		
	Cash at bank	5	11,326
	Cash on Hand	113	-
		<u>118</u>	<u>11,326</u>
NOTE 3.	RECEIVABLES		
	General Fund		
	Rate debtors	530,684	1,183,349
	Provision for Doubtful Debts	(70,064)	(270,064)
	Other sundry debtors	57,143	7,057
		<u>517,763</u>	<u>920,342</u>
NOTE 4.	ADVANCE		
	Advance to parking meter	<u>158,619</u>	<u>174,085</u>
NOTE 5.	PROPERTY, PLANT AND EQUIPMENT		
(a)	General Fund		
	Leasehold land	3,852,110	3,893,078
	Building	12,864,777	12,733,825
	Plant and equipment	139,268	148,318
	Roads and drains	1,511,830	1,782,368
	Motor vehicle	191,792	242,987
	Total property, plant and equipment	<u>18,559,777</u>	<u>18,800,576</u>
	Leasehold Land		
	Cost / valuation	4,056,950	4,056,950
	Accumulated depreciation	(204,840)	(163,872)
	Carrying amount	<u>3,852,110</u>	<u>3,893,078</u>
	Building		
	Cost / valuation	13,227,688	13,028,523
	Additions	255,444	199,166
	Accumulated depreciation	(618,355)	(493,864)
	Carrying amount	<u>12,864,777</u>	<u>12,733,825</u>

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

NOTE 5.	PROPERTY, PLANT AND EQUIPMENT	2011	2010
		\$	\$
	Plant and Equipment		
	Cost / valuation	218,832	198,800
	Addition	14,934	35,315
	Disposal	-	(15,284)
	Accumulated depreciation	(94,498)	(70,513)
	Carrying amount	<u>139,268</u>	<u>148,318</u>
	Roads and Drains		
	Cost / valuation	2,784,270	2,784,270
	Additions	8,765	-
	Accumulated depreciation	(1,281,205)	(1,001,902)
	Carrying amount	<u>1,511,830</u>	<u>1,782,368</u>
	Motor Vehicle		
	Cost / valuation	335,105	313,328
	Additions	-	21,778
	Depreciation	(143,313)	(92,119)
	Carrying amount	<u>191,792</u>	<u>242,987</u>
	Total property, plant and equipment	<u>18,559,777</u>	<u>18,800,576</u>
(b)	Parking Meter Account		
	Office equipment and fixtures	7,204	11,527
	Plant, machinery and tools	357	513
	Total property, plant and equipment	<u>7,561</u>	<u>12,040</u>
	Office Equipment and Fixtures		
	Cost / valuation	28,815	28,815
	Accumulated depreciation	(21,611)	(17,288)
	Carrying amount	<u>7,204</u>	<u>11,527</u>
	Plant, Machinery and Tools		
	Cost / valuation	1,141	1,141
	Accumulated depreciation	(784)	(628)
	Carrying amount	<u>357</u>	<u>513</u>
	Total property, plant and equipment	<u>7,561</u>	<u>12,040</u>
NOTE 6.	BANK OVERDRAFT		
	General Fund	36,863	19,892
	Civic Building Account	3,951	704
		<u>40,814</u>	<u>20,596</u>
NOTE 7.	CREDITORS AND BORROWINGS		
	General Fund		
	Creditors and accruals	<u>223,955</u>	<u>212,950</u>
	Parking Meter Fund		
	Advance from general fund	158,619	174,085
	Other creditors	2,324	890
		<u>160,943</u>	<u>174,975</u>

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

NOTE 8.	TERM LOANS	2011	2010
		\$	\$
	<u>General Fund</u>		
	Westpac Banking Corporation	349,546	385,871
	Merchant Finance - FS498	6,600	14,146
	Merchant Finance - M/V Refinance	191,253	193,904
	Fiji National Provident fund (1)	-	-
	Fiji National Provident fund (2)	2,345,086	2,570,503
		<u>2,892,485</u>	<u>3,164,424</u>
	Loan principal commitment at balance date:		
	Payable within one year	235,045	352,505
	Payable later than one year, not later than two years	253,136	345,868
	Payable later than two years, not later than five years	841,022	1,147,852
	Payable later than five years	1,563,282	1,318,199
		<u>2,892,485</u>	<u>3,164,424</u>
	 Represented in the balance sheet as:		
	Current	235,045	352,505
	Non-current	2,657,440	2,811,919
		<u>2,892,485</u>	<u>3,164,424</u>
<p>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, Registered First Mortgage Lease No.100584, Registered Mortgage Certificate Title No 13158 and 12347 covering the present and future assets of the Council.</p>			
NOTE 9.	PROVISIONS		
	<u>General Fund</u>		
	Annual leave	<u>9,161</u>	<u>15,436</u>
	<u>Parking Meter</u>		
	Annual leave	<u>539</u>	<u>539</u>
NOTE 10.	RESERVES		
	<u>Current account</u>		
	Asset revaluation reserve	<u>11,016,618</u>	<u>11,016,618</u>
	 <u>Asset Revaluation Reserve comprise of :</u>		
	Revaluation increment on assets	<u>11,016,618</u>	<u>11,016,618</u>
		<u>11,016,618</u>	<u>11,016,618</u>
	 <u>Parking meter account</u>		
	Asset revaluation reserve	<u>29,981</u>	<u>29,981</u>
	 <u>Asset Revaluation Reserve comprise of :</u>		
	Revaluation increment on assets	<u>29,981</u>	<u>29,981</u>
		<u>29,981</u>	<u>29,981</u>

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

	2011	2010
	\$	\$
NOTE 11. PRIOR YEAR		
Waiver of Interest for 2011	276,972	-
Waiver of Interest for 2009	16,430	-
Reversal of provision for leave entitlement	(5,760)	-
	<u>287,642</u>	<u>-</u>

The waiver of interest on full settlement of outstanding arrears was approved by the Minister through a letter dated 9 June 2010 and 23rd September 2011 respectively.

NOTE 12. CAPITAL COMMITMENTS		
Capital Commitment	<u>195,000</u>	<u>-</u>

Capital commitments for the year totalled \$195,000. No capital commitments were recorded in 2010.

NOTE 13. CONTINGENT LIABILITIES		
An amount of \$69,818 is held at WBC 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		
(a)	On 27 June 2012, Ba Town Council signed an agreement with The United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) on the implementation of partnerships to improve markets project in Ba Town. The total project cost is USD60,000.	
(b)	Fiji Road Authority (amendment decree) 2012 dated 14 May 2012 paragraph 7 (b) states that effective from 14 May 2012 all assets, interests, rights, privileges, liabilities and obligation of municipal councils in relation to municipal roads shall be immediately be transferred to and shall vest in the Authority without conveyance, assignment or transfer.	

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

NOTE 16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) General Account

(i) Reconciliation of Net Cash provided by Operating Activities to Net Surplus	2011	2010
	\$	\$
Net surplus/(deficit) for the year - General fund	(264,581)	(122,989)
Net surplus/(deficit) for the year - Loan rate fund	113,562	93,970
Depreciation	519,941	480,708
Prior Year Adjustment	(287,642)	-
Provisions	-	17,841
Net cash provided by operating activities before changes in assets and liabilities	81,280	469,530
Change in assets and liabilities:		
Increase in other assets	415,372	58,349
Increase in provisions	(6,275)	(24,308)
Increase in creditors and borrowings	(251,067)	(26,202)
Net cash inflows from operating activities	239,310	477,369

(ii) Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash comprises of cash on hand and at bank. 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 on hand and at bank	22,320	41,935
Bank overdraft	(40,814)	(20,595)
	<u>(18,494)</u>	<u>21,340</u>

(b) Parking Meter Fund

(i) Reconciliation of Net Cash provided by Operating Activities to Net Surplus		
Net (deficit)/surplus for the year	(879)	10,508
Depreciation	4,478	4,479
Net cash provided by operating activities before changes in assets and liabilities	3,599	14,987
Decrease/(increase) in Vat Payable	(775)	-
(Decrease)/increase in sundry creditors	(14,032)	(9,778)
Increase/(decrease) in provisions	-	(49)
Net cash inflows from operating activities	(11,208)	5,160

(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 on hand	113	-
Cash at bank	5	11,326
	<u>118</u>	<u>11,326</u>