

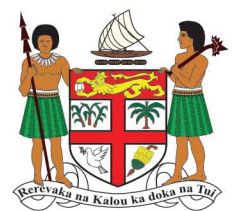


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# **BA TOWN COUNCIL**

## **Annual Report for the Year 2009**

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# **BA TOWN COUNCIL**

## **Annual Report for the Year 2009**

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22 February 2019

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

Dear Honourable Minister

**BA TOWN COUNCIL ANNUAL REPORT 2009**

I am pleased to present the Annual Report for Ba Town Council for the financial year ending 31<sup>st</sup> December, 2009.

**Mission:**

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

**Values:**

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

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

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

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

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

Upon the expiry of the Term of Councillors on 31<sup>st</sup> January, 2009, Ministry of Local Government, Urban Development, Housing and Environment had appointed **Mr. Chandresh Arun Prasad** as the Special Administrator for Ba and Tavua Town Councils.

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.

The Council met all its loan repayments for the year 2009 and the outstanding loan was \$3,281,059.00.

Council did the construction of new Grog Market.

Hurricane Mick hit our Town on 14<sup>th</sup> December, 2009 causing major damages to vegetation around all Wards and flooding in the lower parts of the Town. Council did the clean up of trees and debris with assistance of National Fire Authority.

The 2009 was a successful year for Council as good revenue was collected from the Market and Car Park areas.

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

Upon the expiry of Term of Councilors on 31<sup>st</sup> January, 2009, the Ministry of Local Government, Urban Development, Housing and Environment had appointed Mr. **Chandresh Arun Prasad** as the Special Administrator for Ba and Tavua Town Council with the following Terms of Reference:

- bring about 50% improvements in collection of arrears on rates by 31<sup>st</sup> December, 2009;
- put in place strategies, measures and mechanisms to ensure that the Council is able to address grievances of the ratepayers in a prompt, efficient and responsive manner;
- bring about economies of scale of efficiencies in the awarding of contracts, including the option of clustering procurement of goods and services on a co-operative basis with other Councils;
- ensure that enhanced level of services and facilities are provided to ratepayers, including clean and well maintained public amenities, regular rubbish collection, proper schedule for grass cutting, road maintenance and drainage, well maintained public parks and grounds; and, proper health, safety and security practices;
- work closely with District Commissioners and relevant Government Officials in discharging of duties and functions;
- proactively promote opportunities for investment, business and tourism in collaboration with relevant authorities in Government;
- ensure there is accountability, transparency and good governance maintained at all times in matters pertaining to administration, operation and work programme implementation of the Council;
- continuously bring about improvements in customer services, outreach program to ratepayers and public profile of the Council; and
- Undertake all other duties and functions as contained in relevant Legislations and Regulations and also as directed by the Minister from time to time.

The Council provided services to the five wards namely:-

- **VARADOLI WARD**
- **VAROKA WARD**
- **RARAWAI WARD**
- **YALALEVU WARD**
- **NAMOSAU WARD**

## 1.2. APPOINTMENT OF COMMITTEES

### a] Building/ Health /Works / Parks Gardens/Street Lights & General Purposes 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
Mr. Mohammed Shafiq	-	Market Master

**b] Finance /Capital Development/Planning/Market/  
Library & Parking Meter 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
Mr. Mohammed Shafiq	-	Market Master

**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
Mr. Mohammed Shafiq	-	Market Master

**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 & General Purposes Committee Meetings	-	11
Finance /Capital Development/Planning/Market/ Library & Parking Meter Committee Meetings	-	11
Staff and Tender Committee Meetings	-	9

**1.4 LIBRARY REPORT 2009**

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

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

The operating hours are:

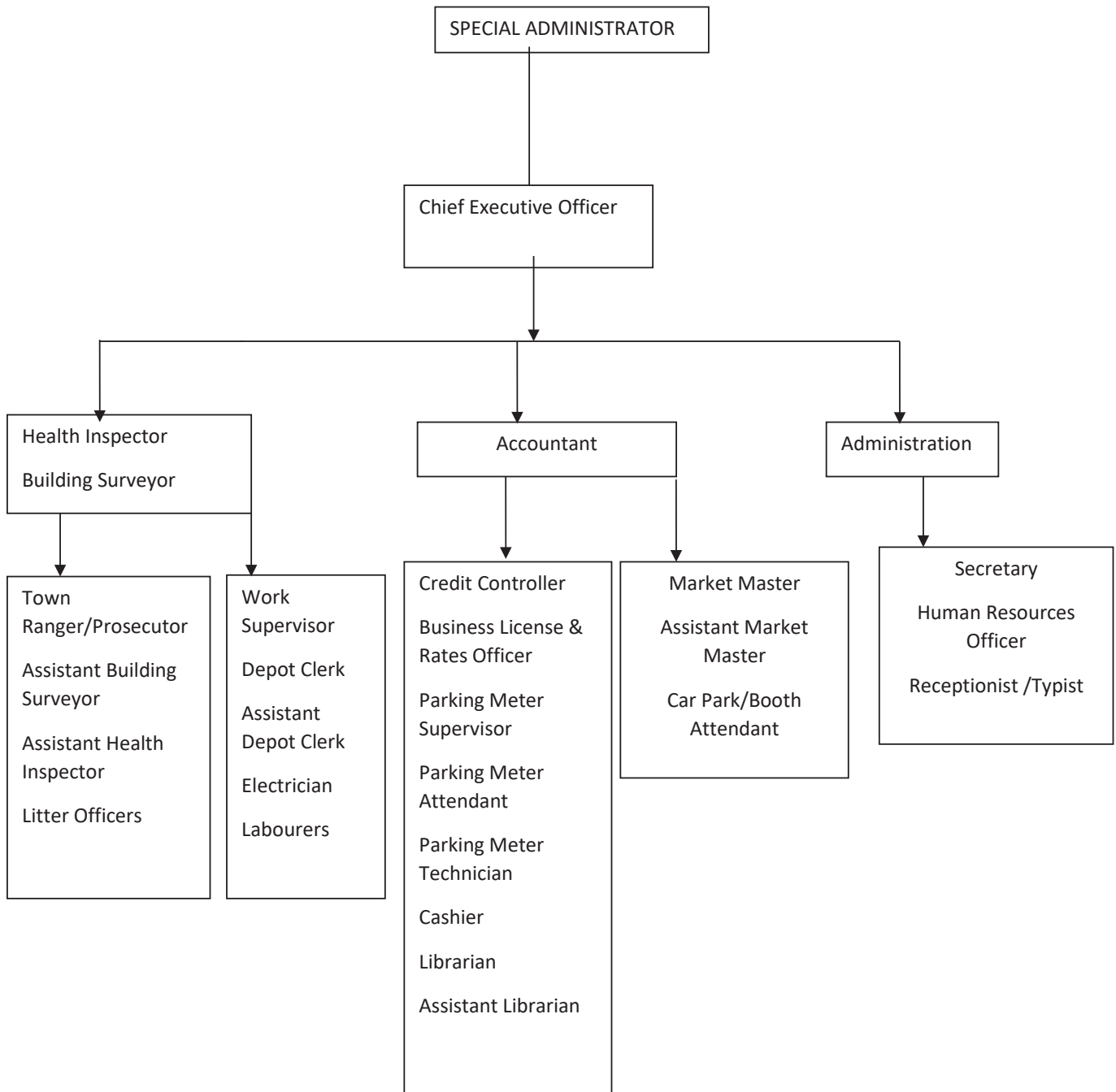
- Monday - Thursday - 8.00 am – 4.30 pm
- Friday - 8.00 am – 4.00 pm
- Saturday - 9.00 am – 12.00 pm

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

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



2.0 **ORGANISATION CHART – 2009**



### **3.0 OFFICIAL VISITORS TO THE COUNCIL - 2009**

11/9/2009	-	Hon. Samuela Saumatua Minister for Local Government
11/9/2009	-	Mr. Mosese Cama Director of Local Government
11/9/2009	-	Mr. Epeli Nasome Director of Environment
15/9/2009	-	Hon. Netani Sukanaivalu Minister for Lands & Mineral Resources
	-	Ms. Maria Matavewa Permanent Secretary – MLMR
	-	Mr. Aporosa Cama – PSO – MLMR
15/9/2009	-	Mr. Dan Wacokecoko Divisional Surveyor Western
16/9/2009	-	Mr. Bruce Davidson Volunteer Consultant Ministry of Local Government
17/9/2009	-	Mr. Amit Ram Mr. Ravneel N Ms. Alpana Maharaj Ministry of Local Government

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

#### **ANNUAL REPORT OF HEALTH INSPECTOR FOR THE YEAR 2009**

Council carried out 3 clean up campaigns, Mosquito spraying 3 times and dog trapping was carried out once whereby 14 dogs were trapped. Food premises inspections were carried out and food items were also condemned from New World and M.H. Supermarkets whereby almost 4.8tonnes of food items were disposed.

12 Meetings were attended in regards to Building and Health Department organized by any other Government departments or other NGO's or Stakeholders. Building inspections were carried out throughout the year for buildings under constructions.

10 Illegal health cases were taken to court for prosecution. Also, carried out inspections for building and health works at Tavua Town Council.

**4.1. Summary of Inspections:**

TYPE OF PREMISES	INSPECTION	REINSPECT	TOTAL
Public Health Complaints and Nuisance	910	375	1285

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

intimation notice-	31
Overgrowth notice	48

**4.3. Summary of Sanitary Improvements**

ITEMS	ORDERED	COMPLETED
Sanitation works	477	343

Total of 278 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 93 Complaints received and Investigated for year 2009.

Food Premises such as 61 Restaurants, 38 Refreshment Bars, 11 Butcher, 51 Supermarket, 6 sweet cart and 24 Bakeries were inspected and notices were served for improvements. Other premises were inspected such as Public Drains, Market, Public Convenience, Bus Stand, Vacant Lots, Parks and Gardens. Total of 1284 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 477 orders were given to be completed.

**5.0 Building Applications Received FOR YEAR 2009**

Application in respect of Developments:-	No.	Approved	Value
New Buildings	7	7	\$ 268,000.00
Alterations and Repairs (Extension)	17	16	\$ 363,000.00
Miscellaneous Works (Fencing)	13	13	\$ 213,500.00
Outline Application	0	0	\$ -
<b>TOTAL</b>	<b>37</b>	<b>36</b>	<b>\$ 844,500.00</b>

<b>5.1. Completion Certificates Issued in Respect of:-</b>	No.	Value
New Commercial Buildings	2	\$ 3,020,000.00
New Dwellings	4	\$ 370,500.00
Alterations and Repairs/ Extension	1	\$ 30,000.00
Miscellaneous Works	0	\$ -
<b>TOTAL</b>	<b>7</b>	<b>\$ 3,420,500.00</b>

There were total of 37 building applications received for the year 2009 out of which 7 applications were for construction of New Building, 17 applications were for Alteration, Repair or Extension to existing buildings, and 13 applications were for Miscellaneous works which includes Fencing, Retaining Walls etc with the total value of **\$844,500.00**. However, 1 application for Extension to existing building was refused.

In year 2009 there were 7 under construction buildings that were completed which consists of 2 commercial building, 4 new dwelling house and 1 alteration, repair and extension to existing building with the total value of **\$3,420,500.00**.

## **5.2 Rezoning & Subdivision**

There were 2 Rezoning applications received for the year 2009 whereby both application were approved.

For Subdivision, there were 3 applications received for the year 2009 and all 3 were approved.

## **6.0 ENVIRONMENT REPORT 2009**

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 2009**

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

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

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

**Special works carried out for year 2009** - New Grog Shed was constructed with the cost of \$65,000.00,

Market Toilet partition was constructed to have 2sets of public convenience, New Fish Market was constructed near the bus stand with the cost of \$40,000.00, A Cherry Picker was purchased at the cost of \$31,000.00, a digger was purchased at the cost of \$57,000.00 and sealing of Elevuka and Natuyabia Road was carried out at the cost of \$77,000.00.

A Market compost Area was constructed to reduce market waste and promote 3R activities.

**Beautification Works carried out for year 2009** - Botanical Garden was cleared, plants planted and some new areas created. Yellow Ribbon Project - Rock lining at the central taxi stand was carried out to beautify the area for the public to relax.

## **Property Management**

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

## **8.0 ANNUAL ACCOUNTS AUDIT**

### **A).i. AUDITORS OF THE COUNCIL**

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

The Rates Levy for 2009 and Rates Income were estimated as follows:-

Rate	Levy Struck in the \$
General	0.0072
Special	0.0030
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 50% of all rates due.

### **ii. Arrears of Revenue**

As at 31 December, 2009, the Council's arrears of rates was **\$1,161,971.00**

The details of arrears were as follows:-

Namosau Ward	-	\$ 286,679.00
Varadoli Ward	-	\$ 469,910.00
Varoka Ward	-	\$ 195,627.00
Yalalevu Ward	-	\$ 209,755.00
-----		
<b>TOTAL</b>	<b>=</b>	<b>\$1,161,971.00</b>
=====		

### **iii. LOANS**

The Council met all its loan repayments for the year 2009. The outstanding loans to lending institutions by end of 2009 were as follows:-

a]	General Fund Account – Fiji National Provident Fund	-	\$ 39,202.00
b]	Westpac Banking Corporation	-	\$ 431,753.00
c]	Ba Market Complex A/c – FNPF	-	\$ 2,810,104.00
-----			
			<b>\$ 3,281,059.00</b>
-----			

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

**iv. Fund Balances**

A summary of the results [audited] of each fund operations for 2009 were as follows:-

Fund	Revenue	Expenditure	Surplus/Deficit
General Revenue A/c	\$1,539,328.00	\$1,869,233	\$ (329,905.00)
Loan Repayment A/c	\$ 118,245.00	\$ 41,859.00	\$ 76,386.00
Parking Meter A/c	\$ 37,518.00	\$ 37,591.00	\$ ( 73.00)

**v. BA MARKET**

Construction of New Grog Stalls \$30,000.00

**vi. Council Insurance**

A Comprehensive Insurance Cover was held with Sun Insurance on all Council's properties and assets with effect from 4.00pm 31/12/08, which was renewed on 31/12/09.

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

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

**vii. 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.

**viii. GOVIND PARK**

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

**ix. WORKS**

Hurricane Mick hit our town on 14<sup>th</sup> of December 2009 causing major damage to vegetation around all wards and flooding in the lower parts of the town. Clean up of the trees and other material was started immediately on the same day. With the help of NFA and Council workers cleaning was carried out.

**B). MARKET REPORT- 2009**

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 1 Fancy Goods Cart.

4. Market Charges:
 

Sale of vegetable per stall per day	-	\$1-10
Sale of groceries per stall per day	-	\$1-65
Sale of crabs and other shell fish per bundle	-	\$1-10
Sale of mussels and kai per stall per day	-	\$1-10
Lock up Stall per month	-	\$220-00
Lock up Canteen per month	-	\$480-00
Fish	-	\$0-33 per kg
Sale of Live Chicken	-	\$0-55 per head per day
Sale of Live Stock (goat) per day	-	\$2-20 per head
Sale of Tobacco per stall per day	-	\$1-65
Sale of handicraft per stall per day	-	\$1-65
Vegetable wholesale per day	-	\$1-10

Groceries wholesale per 3 ton truck	-	\$2.25 per day
General wholesale per big trucks	-	\$3.38 per day
Sweet Cart per week	-	\$9.00
Fancy Cart per week	-	\$10.69

5. Market Revenue:

(1) Market Stall Fees	-	\$243,720.87
(2) Fish Market Fees	-	\$ 10,357.24

Taxi Park Fees	-	\$29,571.47
Commercial Vehicles Fees	-	\$35,595.18
Car Park Booth	-	\$84,346.35

<b>GRAND TOTAL</b>		<b>\$403,591.11</b>
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6. **Conclusion:**

2009 was a successful year for Ba Town Council as good revenue was collected from the Market and Car Park areas.

C). **PARKING METER REPORT – 2009**

1. The Department of Parking Meter consisted of three (3) Authorised Enforcement Officers.

2. The Council had 156 metered spaces in Town which were as follows:-

(a) Ganga Singh Street	-	35
(b) Bank Street	-	21
(c) Main Street	-	100
		-----
		156
		-----

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 plying for hire.

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

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

In Future, Council will take approval from Ministry before increasing the bank overdraft facilities.

**9.0 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**



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

REPUBLIC OF THE FIJI ISLANDS  
OFFICE OF THE AUDITOR GENERAL

Telephone: (679) 330 9032  
Fax: (679) 330 3812  
Email: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)  
Website: <http://www.oag.gov.fj>



ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

File: 702/1

3 March 2011

Mr. Arun Prasad  
The Administrator  
Ba Town Council  
P O Box 184  
BA

Dear Mr. Prasad

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**AUDIT OF BA TOWN COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2009**

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The audit of the accounts of the Council for the year ended 31 December 2009 has been completed.

The audited accounts are forwarded for signing. Please return the signed accounts at your earliest to facilitate the issue of independent audit report on them.

A draft copy of the independent audit report is also enclosed for your perusal.

Yours sincerely

Mere Waqanicagica  
for AUDITOR GENERAL

Encl.





# BA TOWN COUNCIL

P.O. BOX 184, BA, FIJI.  
ALL CORRESPONDENCE TO BE ADDRESSED  
TO THE TOWN CLERK

CIVIC CENTRE, TABUA PLACE, BA.  
PHONE: (679) 667 4277 / 667 4101  
FAX: (679) 667 4684  
EMAIL: batowncouncil@connect.com.fj

F/1/2-TR/sk

22 March 2011

The Auditor General  
Office of the Auditor General  
P.O. Box 2214  
Government Buildings  
**SUVA**

Dear Sir

Attention: Shameena Khatoon

## BA TOWN COUNCIL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2009

Your letter dated 3<sup>rd</sup> March, 2011 refers.

We forward herewith Audited Accounts for Year Ended 31<sup>st</sup> December, 2009 signed by the Special Administrator, Mr. Arun C. Prasad and myself.

For your further attendance, please.

Yours faithfully

**TULSI RAM**  
**CHIEF EXECUTIVE OFFICER**

Encls.





REPUBLIC OF THE FIJI ISLANDS  
OFFICE OF THE AUDITOR GENERAL

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Yours sincerely

Mere Waqanicagica  
for AUDITOR GENERAL

Encl.



# **DRAFT**

## **BA TOWN COUNCIL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2009**

### **INDEPENDENT AUDIT REPORT**

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#### **Scope**

I have audited the financial statements of the Ba Town Council for the year ended 31 December 2009 in accordance with the provisions of the Local Government Act and Section 13 of the Audit Act. The Ba Town Council is responsible for the preparation and presentation of the financial statements and the information they contain.

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

My audit has been conducted in accordance with the Fiji Standards on Auditing to provide reasonable assurance as to whether the financial statements are free of material misstatements. My 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 have been undertaken to form an opinion as to whether, in all material respects, the Financial Statements are presented fairly in accordance with the Fiji Accounting Standards and statutory requirements so as to present a view which is consistent with my understanding of the Council's financial position, and the results of its operations and its cashflows.

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

#### **Qualification**

The Council increased its Bank Overdraft limit from \$50,000 to \$150,000 without the prior approval of the Minister, thus contravening Section 40 (1) of the Local Government Act.

#### **Qualified Audit Opinion**

In my opinion except for the effects on the financial statement of the matters referred to in the qualification paragraph, the financial statements present fairly in accordance with the Fiji Accounting Standards, the financial position of the Council as at 31 December 2009 and the results of its operations and cash flows for the year then ended.

Tevita Bolanavanua  
**AUDITOR GENERAL**

Suva, Fiji



**BA TOWN COUNCIL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2009**

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**BA TOWN COUNCIL  
GENERAL FUND  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2009**

	Notes	2009 \$	2008 \$
<b>CURRENT ASSETS</b>			
Cash on Hand		14,137	550
Cash at Bank	2	39,947	218,599
Receivables	3	986,856	1,054,358
Advance	4	184,660	200,049
<b>Total current assets</b>		<u>1,225,600</u>	<u>1,473,556</u>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	5	<u>19,025,024</u>	<u>18,957,984</u>
<b>Total non current assets</b>		<u>19,025,024</u>	<u>18,957,984</u>
<b>TOTAL ASSETS</b>		<u><b>20,250,624</b></u>	<u><b>20,431,540</b></u>
<b>CURRENT LIABILITIES</b>			
Bank Overdraft		137,220	-
Creditors and borrowings	6	239,152	130,130
Sundry Deposits		55,874	21,670
Term loans	7	287,110	278,350
Provisions	8	5,760	8,313
VAT Payable		29,458	42,805
<b>Total current liabilities</b>		<u>754,574</u>	<u>481,268</u>
<b>NON CURRENT LIABILITIES</b>			
Term loans	7	<u>2,993,949</u>	<u>3,194,652</u>
<b>Total non current liabilities</b>		<u>2,993,949</u>	<u>3,194,652</u>
<b>TOTAL LIABILITIES</b>		<u><b>3,748,523</b></u>	<u><b>3,675,920</b></u>
<b>NET ASSETS</b>		<u><b>16,502,101</b></u>	<u><b>16,755,620</b></u>
<b>MUNICIPAL FUNDS</b>			
Accumulated general fund (Page 3)		5,485,483	5,739,002
Reserves	9	<u>11,016,618</u>	<u>11,016,618</u>
<b>TOTAL MUNICIPAL FUNDS</b>		<u><b>16,502,101</b></u>	<u><b>16,755,620</b></u>

*The Statement of Financial Position is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 12 to 18.*

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 2009 and of the state of affairs as at that date.



**TULSI RAM**  
TOWN CLERK / CEO  
DATE:



**ARUN C. PRASAD**  
SPECIAL ADMINISTRATOR  
DATE:

**BA TOWN COUNCIL  
GENERAL FUND  
STATEMENT OF CHANGES IN ACCUMULATED FUNDS  
AS AT 31 DECEMBER 2009**

	Notes	2009 \$	2008 \$
<b>General Fund</b>			
Balance at the beginning of the year		5,707,834	5,937,937
Net (Loss) for the year - General Fund ( Page 5)		(329,905)	(230,103)
Balance at the end of the year		<u>5,377,929</u>	<u>5,707,834</u>
<b>Loan Fund</b>			
Balance at the beginning of the year		31,168	(63,505)
Net Surplus for the year - Loan Rate Fund ( Page 6)		76,386	94,673
		<u>107,554</u>	<u>31,168</u>
Total Accumulated Funds		<u><u>5,485,483</u></u>	<u><u>5,739,002</u></u>

*The Statement of Changes in Accumulated Funds is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 12 to 18.*

**BA TOWN COUNCIL  
GENERAL FUND  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2009**

<b>INCOME</b>	<b>2009 \$</b>	<b>2008 \$</b>
Advertisement	12,245	-
Building and subdivision	2,863	6,434
Bus station	29,012	33,270
Business, trading and other licenses	94,808	97,415
Digger Hire	9,298	-
Government grant	142,003	5,000
Garbage dump	20,305	6,209
General rate	248,111	259,439
Hire auditorium fees	22,258	22,120
Insurance Recovery	7,000	-
Interest - overdue rates	4,153	5,711
Library Fees	917	-
LICI Commission	578	277
Market	254,078	233,110
Municipal car park	149,523	129,822
Rent from council properties	461,953	642,568
Sports grounds	15,000	15,618
Sundries	65,223	48,701
<b>Total income</b>	<b>1,539,328</b>	<b>1,505,694</b>
<b>EXPENDITURE</b>		
Administration	185,470	159,030
Ba market complex	20,933	3,202
Bank fees and charges	3,493	-
Bus station, civic building, depot & staff quarters	19,038	10,938
Capital development expense	11,072	59,784
Council expenses	22,429	90,935
Depreciation and amortisation	475,684	445,008
Doubtful Debts	-	38,000
Health and building	199,211	147,043
Interest on loan	246,691	214,487
Legal Fees	26,096	-
Library services	10,977	10,095
Rent Written Off	30,997	-
Market	120,845	91,744
Mayoral expense	-	400
Municipal car park	44,379	46,628
Municipal hall	3,536	17,987
Property expense	53,492	38,754
Parks and gardens	66,479	73,637
Public works	268,290	244,303
Sick, accident and holiday pay	5,760	-

**BA TOWN COUNCIL**  
**GENERAL FUND (CONT'D)**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

	Notes	2009 \$	2008 \$
Streetlights		54,361	43,822
Total expenditure		<u>1,869,233</u>	<u>1,735,797</u>
Net (deficit) for the year		<u>(329,905)</u>	<u>(230,103)</u>

*The Statement of Income & Expenditure is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 12 to 18.*

**BA TOWN COUNCIL  
LOAN FUND  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2009**

	Notes	2009 \$	2008 \$
<b>INCOME</b>			
Loan rate		118,245	139,159
Total income		<u>118,245</u>	<u>139,159</u>
<b>EXPENDITURE</b>			
Interest		41,859	44,486
		<u>41,859</u>	<u>44,486</u>
<b>Surplus for the year</b>		<u><u>76,386</u></u>	<u><u>94,673</u></u>

*The Statement of Income & Expenditure is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 12 to 18.*



**BA TOWN COUNCIL  
PARKING METER FUND  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2009**

	Notes	2009 \$	2008 \$
<b>CURRENT ASSETS</b>			
Cash on Hand		100	-
Cash at Bank	2	6,066	16,550
Receivables	3	-	2
<b>Total current assets</b>		<u>6,166</u>	<u>16,552</u>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	5	16,518	20,997
<b>Total non current assets</b>		<u>16,518</u>	<u>20,997</u>
<b>TOTAL ASSETS</b>		<u>22,684</u>	<u>37,549</u>
<b>CURRENT LIABILITIES</b>			
Creditors and borrowings	6	185,528	200,908
Provision	8	588	-
<b>Total current liabilities</b>		<u>186,116</u>	<u>200,908</u>
<b>TOTAL LIABILITIES</b>		<u>186,116</u>	<u>200,908</u>
<b>NET ASSETS</b>		<u>(163,432)</u>	<u>(163,359)</u>
<b>Capital employed</b>			
ACCUMULATED FUNDS (Page 8)		(193,413)	(193,340)
Asset revaluation reserve	9	29,981	29,981
		<u>(163,432)</u>	<u>(163,359)</u>

*The Statement of Financial Position is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 12 to 18.*

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 2009 and of the state of affairs as at that date.



**TULSI RAM  
TOWN CLERK / CEO  
DATE:**



**ARUN C. PRASAD  
SPECIAL ADMINISTRATOR  
DATE:**

**BA TOWN COUNCIL  
PARKING METER FUND  
STATEMENT OF CHANGES IN ACCUMULATED FUNDS  
AS AT 31 DECEMBER 2009**

	Notes	2009 \$	2008 \$
<b>Parking Meter Fund</b>			
Balance at the beginning of the year		(193,340)	(187,327)
Net (Loss) for the year - Parking Meter Fund ( Page 8)		(73)	(6,013)
Balance at the end of the year		<u>(193,413)</u>	<u>(193,340)</u>

*The Statement of Changes in Accumulated Funds is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 12 to 18.*



**BA TOWN COUNCIL  
PARKING METER FUND  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2009**

	Notes	2009 \$	2008 \$
<b>INCOME</b>			
Traffic offence		4,192	3,825
Infringement fines		12,837	7,756
Meter tolls		20,489	20,349
Warrant fees		-	2,394
<b>Total income</b>		<b>37,518</b>	<b>34,324</b>
<b>EXPENDITURE</b>			
Bank Fees		28	21
Depreciation		4,479	4,448
Legal and search fees		-	1,200
Meter maintenance		3,668	2,136
Miscellaneous		301	290
Postage		98	119
Printing & stationery		189	2,217
Salaries, wages and related payments		26,131	27,189
Telephone		108	-
Uniforms and boots		395	382
Verification and license		2,194	2,335
<b>Total expenditure</b>		<b>37,591</b>	<b>40,337</b>
<b>Net (deficit) for the year</b>		<b>(73)</b>	<b>(6,013)</b>

*The Statement of Income & Expenditure is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 12 to 18.*

**BA TOWN COUNCIL  
GENERAL FUND  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2009**

	Notes	2009 \$ Inflows/ (Outflows)	2008 \$ Inflows/ (Outflows)
<b>Cash flows from operating activities</b>			
Receipts from customers		1,702,466	1,448,091
Payments to trade creditors, other creditors and employees		(988,534)	(978,404)
Interest paid		(288,550)	(258,973)
Insurance Proceeds received		7,000	-
<b>Net cash provided by Operating Activities</b>	14 (a) (i)	<u>432,382</u>	<u>210,714</u>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant & equipment		<u>(542,724)</u>	<u>(316,941)</u>
<b>Net cash used in Investing Activities</b>		<u>(542,724)</u>	<u>(316,941)</u>
<b>Cash flows from financing activities</b>			
Borrowings			
Repayment of borrowings		<u>(191,943)</u>	<u>(261,173)</u>
<b>Net cash provided by Financing Activities</b>		<u>(191,943)</u>	<u>(261,173)</u>
Net decrease in cash and cash equivalents		(302,285)	(367,400)
Cash and cash equivalent at the beginning of the year		<u>219,149</u>	<u>586,549</u>
<b>Cash and cash equivalent at the end of the year</b>	14 (a) (ii)	<u><b>(83,136)</b></u>	<u><b>219,149</b></u>

*The Statement of Cashflow is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 12 to 18.*

**BA TOWN COUNCIL  
PARKING METER FUND  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2009**

	Notes	2009 \$ Inflows/ (Outflows)	2008 \$ Inflows/ (Outflows)
<b>Cash flows from operating activities</b>			
Receipts from customers (meter tolls and other revenues)		37,520	34,324
Payments to suppliers and employees		(47,904)	(35,030)
<b>Net cash provided by Operating Activities</b>	14 (b) (i)	<u>(10,384)</u>	<u>(706)</u>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant & equipment		0	53
<b>Net cash used in Investing Activities</b>		<u>-</u>	<u>53</u>
Net increase / (decrease) in cash and cash equivalents		(10,384)	(653)
Cash and cash equivalent at the beginning of the year		<u>16,550</u>	<u>17,203</u>
<b>Cash and cash equivalent at the end of the year</b>	14 (b) (ii)	<u><b>6,166</b></u>	<u><b>16,550</b></u>

*The Statement of Cashflow is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 12 to 18.*

**BA TOWN COUNCIL****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2009**

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

Set out hereunder are the significant accounting policies adopted by the Council in the preparation of the Accounts for the year ended 31 December 2009. Unless otherwise stated similar policies were followed in the previous year. All amounts are stated in Fijian currency.

**(a) Basis of Accounting**

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

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

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

**(c) Depreciation**

The Councils' fixed assets are depreciated 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. Bad debts are written off during the year in which they are identified.

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

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

**(f) Revenue Recognition**

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

## **BA TOWN COUNCIL**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D) FOR THE YEAR ENDED 31 DECEMBER 2009**

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**(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.

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.

**(i) Leave Entitlement**

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

**(j) Loss Due to Flood**

The water level inside the Ba Market was estimated to be 12 feet during the flood which occurred on 10th January 2009. As a result, all the resceipt books, ticket books, registers and other records that was maintained in the market were destroyed.

**BA TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

NOTE 2. CASH AT BANK		2009	2008
		\$	\$
General Fund			
General Account		-	30,445
Civic Building Account		10,168	1,428
Ba Market Complex Account		23,126	7,429
Reserve Account		6,064	169,064
Capital Works Account		589	10,233
		<u>39,947</u>	<u>218,599</u>
Parking Meter Fund			
Cash at bank		<u>6,066</u>	<u>16,550</u>
		<u>6,066</u>	<u>16,550</u>
NOTE 3. RECEIVABLES			
General Fund			
Rate debtors		1,161,971	1,131,938
Provision for Doubtful Debts		(261,899)	(261,899)
Other sundry debtors		86,784	184,319
		<u>986,856</u>	<u>1,054,358</u>
Parking Meter Fund			
Other sundry debtors		<u>-</u>	<u>2</u>
NOTE 4. ADVANCE			
		\$	\$
Advance to parking meter fund		<u>184,660</u>	<u>200,049</u>



**BA TOWN COUNCIL**
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2009**

<b>NOTE 5. PROPERTY, PLANT AND EQUIPMENT</b>	<b>2009</b>	<b>2008</b>
<b>General fund</b>	<b>\$</b>	<b>\$</b>
Leasehold land - at valuation	3,934,046	3,975,014
Building - at valuation	12,659,033	12,640,795
Plant and equipment - at valuation	134,025	133,889
Roads and drainage - at valuation	2,047,310	2,106,063
Motor vehicles - at valuation	250,610	102,223
Property, plant and equipment	-	-
<b>Total property, plant and equipment, net - General Fund</b>	<b>19,025,024</b>	<b>18,957,984</b>
<b><u>Parking Meter account</u></b>		
Office equipment and fixtures - at valuation	670	827
Plant, machinery and tools - at valuation	15,848	20,170
<b>Total property, plant and equipment, net - Parking meter</b>	<b>16,518</b>	<b>20,997</b>

Property, plant and equipment were revalued as at 31 December 2006 by Fairview Valuations, Suva.

**(a) Movements in Carrying Amounts - General Fund**

Movements in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

**General Fund**

Leasehold land - valuation

Carrying amount at beginning	3,975,014	4,015,982
Amortisation	(40,968)	(40,968)
	<u>3,934,046</u>	<u>3,975,014</u>

Building - valuation

Carrying amount at beginning	12,640,795	12,763,859
Addition	141,600	-
Depreciation	(123,362)	(123,064)
	<u>12,659,033</u>	<u>12,640,795</u>

Plant and equipment - at valuation

Carrying amount at beginning	133,889	145,985
Addition	18,235	3,809
Depreciation	(18,099)	(15,905)
	<u>134,025</u>	<u>133,889</u>

Roads and drainage - at valuation

Carrying amount at beginning	2,106,063	2,038,455
Addition	206,189	313,132
Depreciation	(264,942)	(245,524)
	<u>2,047,310</u>	<u>2,106,063</u>

Motor Vehicles - at valuation

Carrying amount at beginning	102,223	121,770
Addition	176,700	-
Depreciation	(28,313)	(19,547)
	<u>250,610</u>	<u>102,223</u>

<b>Total balance as at 31 December 2009</b>	<b>19,025,024</b>	<b>18,957,984</b>
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**BA TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

(a) Movements in Carrying Amounts - Parking Meter Fund		2009	2008
		\$	\$
<u>Parking Meter</u>			
<u>Office equipment and fixtures - at valuation</u>			
Carrying amount at beginning		827	985
Depreciation		(157)	(158)
		<u>670</u>	<u>827</u>
<u>Plant, machinery and tools - at valuation</u>			
Carrying amount at beginning		20,170	24,513
Disposal		-	(53)
Depreciation		(4,322)	(4,290)
		<u>15,848</u>	<u>20,170</u>
Total balance as at 31 December 2009		<u><b>16,518</b></u>	<u><b>20,997</b></u>
<b>NOTE 6. CREDITORS AND BORROWINGS</b>			
<u>General Fund</u>			
Sundry creditors and accruals		239,152	121,148
Other creditors		0	8,982
		<u><b>239,152</b></u>	<u><b>130,130</b></u>
<u>Parking Meter Fund</u>			
Other Creditors		868	859
Advance from general fund		184,660	200,049
		<u><b>185,528</b></u>	<u><b>200,908</b></u>
<b>NOTE 7. TERM LOANS</b>			
<u>General Fund</u>			
Westpac Banking Corporation		431,753	472,694
Fiji National Provident fund (1)		39,202	75,273
Fiji National Provident fund (2)		2,810,104	2,925,035
		<u><b>3,281,059</b></u>	<u><b>3,473,002</b></u>
<b>Loan principal commitment at balance date:</b>			
Payable within one year		287,110	278,350
Payable later than one year, not later than two years		269,469	299,621
Payable later than two years, not later than five years		957,446	904,506
Payable later than five years		1,767,034	1,990,525
		<u><b>3,281,059</b></u>	<u><b>3,473,002</b></u>
<b>Represented in the balance sheet as:</b>			
Current		287,110	278,350
Non-current		2,993,949	3,194,652
		<u><b>3,281,059</b></u>	<u><b>3,473,002</b></u>

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



**BA TOWN COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 DECEMBER 2009**

**NOTE 8. PROVISIONS**

	2009 \$	2008 \$
<u>General Fund</u>		
Annual leave	<u>5,760</u>	<u>8,313</u>
<u>Parking Meter Fund</u>		
Annual leave	<u>588</u>	<u>-</u>

**NOTE 9. RESERVES**

<u>General Fund</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>Parking Meter Fund</u>		
Asset revaluation reserve	<u>29,981</u>	<u>29,931</u>
<u>Asset Revaluation Reserve comprise of :</u>		
Revaluation increment on assets	<u>29,981</u>	<u>29,931</u>

**NOTE 10. CAPITAL COMMITMENTS**

Capital commitment as at 31 December 2009 is NIL ( 2008: NIL)

**NOTE 11. 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 12. 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 13. SUBSEQUENT EVENTS**

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

**BA TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

**NOTE 14. NOTES TO THE STATEMENT OF CASH FLOWS**

<b>(a)</b>			
<b>(i)</b>	<b>Reconciliation of Net Cash provided by Operating Activities to Net Surplus</b>	<b>2009</b>	<b>2008</b>
		<b>\$</b>	<b>\$</b>
	Net surplus/(deficit) for the year - General fund	(329,905)	(230,103)
	Net surplus/(deficit) for the year - Loan rate fund	76,386	94,673
	Depreciation and amortisation	475,684	445,008
	Loss / Gain on Fixed Asset	-	-
	Rent Writtem Off	30,997	38,000
	Provisions for employee entitlements	(2,553)	
	Net cash provided by operating activities before changes in assets and liabilities	<u>250,609</u>	<u>347,578</u>
	Change in assets and liabilities:		
	(Increase) in debtors	36,505	(196,762)
	(Increase) in other debtors	15,389	-
	(Decrease)/Increase in other liabilities	(13,347)	(2,798)
	(Decrease)/Increase in creditors and borrowings	<u>143,226</u>	<u>62,696</u>
	<b>Net cash inflows from operating activities</b>	<b><u>432,382</u></b>	<b><u>210,714</u></b>
<b>(ii)</b>	<b>Cash and Cash Equivalents (Continued)</b>		
	Cash on hand and at bank	<u>(83,136)</u>	<u>219,149</u>
<b>(b)</b>	<b>Parking Meter Fund</b>		
<b>(i)</b>	<b>Reconciliation of Net Cash provided by Operating Activities to Net Surplus</b>		
	Net (deficit)/surplus for the year	(73)	(6,013)
	Depreciation	4,479	4,448
	Net cash provided by operating activities before changes in assets and liabilities	<u>4,406</u>	<u>(1,565)</u>
	Change in assets and liabilities:		
	Decrease in sundry debtors	2	-
	(Decrease)/increase in sundry creditors	(15,380)	859
	Increase/(decrease) in provisions	588	-
	<b>Net cash inflows from operating activities</b>	<b><u>(10,384)</u></b>	<b><u>(706)</u></b>
<b>(ii)</b>	<b>Cash and Cash Equivalents</b>		
For the purpose of the statement of cash flows, cash comprises of cash on hand and at bank, net of outstanding bank overdraft. Cash as at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:			
	Cash at bank	<u>6,166</u>	<u>16,550</u>
		<b><u>6,166</u></b>	<b><u>16,550</u></b>