

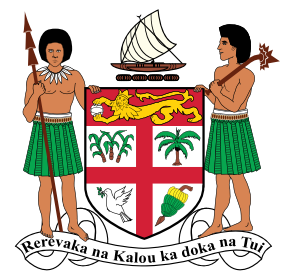


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# **BA TOWN COUNCIL**

## **Annual Report for the Year 2012**

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PARLIAMENT OF FIJI  
PARLIAMENTARY PAPER NO.223

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 2012**

I am pleased to present the Annual Report for Ba Town Council for the financial year ending 31<sup>st</sup> December, 2012.

#### **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. Dip Narayan was appointed as Chief Executive Officer on 30<sup>th</sup> July, 2012.

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 2012 and the outstanding loan at the end of 2012 was \$2,025,589.00.

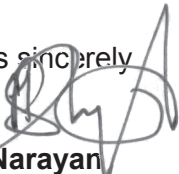
In 2012 there was decrease in Market Revenue due to two (2) flooding – January and March and destruction by Cyclone Evan in December, 2012.

Memorandum of Agreement was signed on 27<sup>th</sup> August, 2012 to establish Sister City Relationship with Jiaxing City, the People's Republic of China.

Fiji Roads Authority (Amendments Decree 2012 – Decree No. 46 of 2012) came into effect and Fiji Roads Authority was in-charge of all Street Lights, Traffic Lights, Road Signs, Footpaths, Pavements and all Municipal Roads

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

Yours sincerely



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

## 1.0 THE COUNCIL

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

Mr. Dip Narayan appointed as Chief Executive Officer on 30<sup>th</sup> July, 2012.

The Council provided services to the five wards namely:-

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

### 1.1 APPOINTMENT OF COMMITTEES

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

Mr. Arun C. Prasad	-	Special Administrator
Mr. Dip Narayan	-	CEO /Health Inspector/Building Surveyor Appointed as Chief Executive Officer on 30 <sup>th</sup> July, 2012 (Chairman)
Mr. Bala Achari	-	Accountant
Mr. Rakesh Verma	-	Assistant Market Master
Mr. Binesh Prakash Naidu	-	Town Ranger/Prosecuting Officer
Mr. Ramesh Kumar	-	Works Depot Clerk (Works Section)
Mr. Hirendra Kumaran	-	Gardener/Landscaper
Mr. Unaiz Asum	-	Assistant Building Surveyor
Mr. Keni Doidoi	-	Parking Meter Supervisor
Ms. Manjula Sahay	-	Credit Controller/Accounts Officer
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
Mr. Dip Narayan	-	CEO/Health Inspector/Building Surveyor
Mr. Rakesh Verma	-	Assistant Market Master
Mr. Binesh Prakash Naidu	-	Town Ranger/Prosecuting Officer
Mr. Ramesh Kumar	-	Works Depot Clerk (Works Section)
Mr. Hirendra Kumaran	-	Gardener/Landscaper
Mr. Unaiz Asum	-	Assistant Building Surveyor
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. Dip Narayan	-	CEO/Health Inspector/Building Surveyor
Mr. Bala Achari	-	Accountant
Mr. Dip Narayan	-	Health Inspector/Building Surveyor
Ms. Manjula Sahay	-	Credit Controller/Accounts Clerk
Ms. Roma Pratap	-	Secretary (Special Administrator)
Ms. Sushil Kumar	-	Secretary/HR

**1.2 COUNCIL AND COMMITTEE MEETINGS**

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

Ordinary Council Meetings	-	8
Annual Meeting	-	Nil
Building /Health /Works/Parks/Gardens/ Street Lights and General Purposes Committees	-	6
Finance /Capital Development/Planning/Market/ Library & Parking Meter Committees	-	6
Staff and Tender Committee Meetings	-	12
Special Committee Meetings	-	37
Rates Committee Meeting	-	1

**1.3 LIBRARY REPORT**

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

The Library has been providing services to people of Ba. Also users from as far as Tavua, 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.

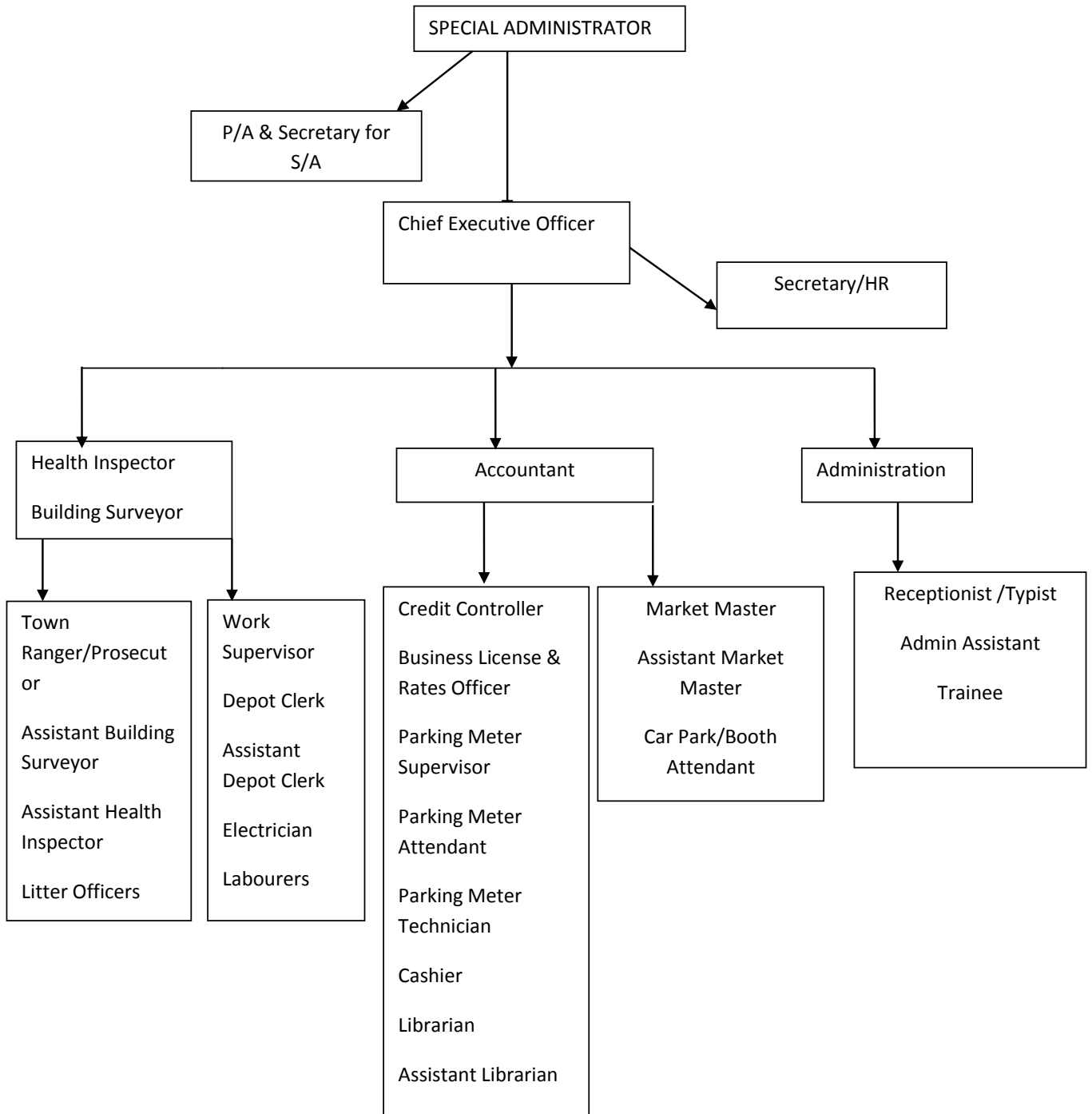
The operating hours are:

- 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.

2.0 ORGANISATION CHART 2012



### **3.0 OFFICIAL VISITORS TO THE COUNCIL - 2012**

2/1/2012	-	H.E. Mr. Timothy Smart	-	British High Commissioner
2/3/2012	-	Mr. Wamytan Roch	-	President Congress of New Caledonia
2/3/2012	-	Mr. J. Pieve Nirva	-	Secretariat – Port Vila, Vanuatu
7/4/2012	-	Mr. Dixon Seeto – President, Chinese Association of Fiji and Fiji Hotel and Tourism Association And Chinese Delegation		
20/4/2012	-	Dr. Jiko Luveni	-	Minister for Social Welfare, Women, Children and Poverty Alleviation
29/5/2012	-	Mr. Augustine R	-	City Hall, Port Moresby PNG
29/9/2012	-	Rhda Yani	-	Dept. Nat Planning
29/5/2012	-	Dr. Frank Griffin	-	SNPS – University of PNG, Papua New Guinea
29/5/2012	-	Ms. Janet Haua	-	NCDC Boroko – NCD
29/5/2012	-	MR. Simeon Terina	-	NCDC Boroko – NCD
21/6/2012	-	Ms. Jennifer Poole	-	6 Macgregor Rd. Suva
27/6/2012	-	Mr. Timoci Natuva	-	Minister for Works & Transport And A/Minister for Local Govt.
17/10/2012	-	Mr. Josese Rakuita	-	Director – Local Government
17/10/2012	-	Chinese Delegation		
20/10/2012	-	Mr. Venisoni R.	-	Office of the Minister MPI
20/10/2012	-	Ms. Ana Buicarau	-	Office of the Minister MPI
20/10/2012	-	Ms. Kuini Waqa	-	Office of the Minister MPI
22/10/12	-	Mr. Kamlesh Chand Sharma	-	Principal Education Officer Ba/Tavua
23/10/2012	-	Mr. Devendra Saxena	-	Manager, New India Assurance

25/10/2012	-	Mr. Ravi Narayan	-	ACP Fiji Police Force, Police HQ
25/10/2012	-	CMDR. Joeli Cawaki	-	Divisional Commissioner Western
26/10/2012	-	Dave & Susan Whittle	-	Vatukoula
27/10/2012	-	Mr. Josaia "JR" Rayawa	-	Air Pacific Nadi – Regional General Manager, Fiji & Pacific Islands
27/10/2012	-	His Excellency – Mr. Vinod Kumar	-	Indian High Commission to Fiji
27/10/2012	-	Mr. Liga Gukisuva	-	Vodafone Fiji Ltd
27/10/2012	-	Mr. Pranil Chaudhary	-	Vodafone Fiji Ltd

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

##### **4.1 ANNUAL REPORT OF HEALTH INSPECTOR FOR THE YEAR 2012**

Council carried out 3 clean up campaigns in March, September and November 2012. Dog Trapping Exercise was carried out in November whereby 28 dogs were trapped. Flood occurred twice in year 2012 that is in January and March which affected Yalalevu and Central Ward, thus washing and cleaning of both areas were carried out. Cyclone Evan caused lots of disturbance to Ba District on 17th December 2012.

Number of meetings, trainings and workshops were attended by the Building and Health Department officers which was organized by other Government departments and NGO's. Visits were made by His Excellence British High Commissioner, Honorable Prime Minister with Attorney General to Ba Town and Market. Minister for Women visited and donated 40 Sewing machines to the ladies at Bure.

Building inspections carried out and inspections carried out at the Tavua Town Council. Party was organized at the end of the year by the staff and workers of the council.

<b>Summary of Inspections:</b>	
<b>TYPE OF PREMISES</b>	<b>INSPECTION</b>
Public Health Complaints and Nuisance	2343

<b>Written Notices, Etc. Issued:</b>	
Intimation notice	17
Overgrowth notice	103



### **Summary of Sanitary Improvements. Etc**

<b>ITEMS</b>	<b>ORDERED</b>	<b>COMPLETED</b>
Sanitation works	374	269

Total of 309 house to house inspections were carried out for investigation of complaints and public health nuisance such as mosquitoes larval survey, waste water and Garbage Bin monitoring, etc. There were 224 Complaints received, investigated and notices issued for the year 2012.

Food Premises such as 107 Restaurants & Refreshment Bars, 21 Butcher, 209 Supermarkets and 44 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 2343 premises were inspected.

The above Sanitation works were ordered for cleaning such as drains, removal of refuse, provision of garbage bins, abatement of mosquitoes larval, abatement of animals, cleaning of kitchens, clearing of overgrown grass on Vacant lots and noise nuisance. Total of 374 orders were given for respective works to be carried out.

### **Building Applications Received FOR YEAR 2012**

<b>Application in respect of Developments:-</b>	<b>No.</b>	<b>Approved</b>	<b>Value</b>
New Buildings	12	12	3,459,000.00
Alterations and Repairs (Extension)	23	23	841,400.00
Miscellaneous Works (Fencing)	17	17	166,500.00
Outline Application	1	1	0
<b>TOTAL</b>	<b>53</b>	<b>53</b>	<b>4,466,900.00</b>

<b>Completion Certificates Issued in Respect of:-</b>	<b>No.</b>	<b>Value</b>
New Commercial Buildings	0	\$ -
New Dwellings	5	\$229,000.00
Alterations and Repairs/ Extension	0	\$ -
Miscellaneous Works	0	\$ -
<b>TOTAL</b>	<b>5</b>	<b>\$229,000.00</b>

There were total of 53 building applications received for the year 2012 out of which 12 applications were for construction of New Buildings, 23 applications were for Alteration, Repair or Extension to existing buildings and 17 applications were for Miscellaneous works which includes Fencing, Retaining Walls, car port, etc and 1 Outline application with the total building value of **\$4,466,900.00**. All applications were approved.

In year 2012, there were 5 New Dwelling Houses with the total building value of \$229,000.00 which were completed and final inspections were carried out and completion certificates were given.

### **Rezoning & Subdivision**

There were only 2 Rezoning application received for the year 2012 and both were approved.

2 Subdivision applications were received for the year 2012 and both applications were approved.

## **5.0 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.

## **6.0 Works Supervisors Annual Report for Year 2012**

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.



## **Fund Balances**

A summary of the results [audited] of each fund operations for 2012 were as follows:-

Fund	Revenue	Expenditure	Surplus/Deficit
General Revenue A/c	\$1,997,488.00	\$2,375,059.00	\$ (377,571.00)
Loan Repayment A/c	\$ 170,687.00	\$ 28,657.00	\$ 142,030.00
Parking Meter A/c	\$ 38,942.00	\$ 37,691.00	\$ (1,251.00)

## **Council Insurance**

A Comprehensive Insurance Cover was held with New India Assurance on all Council's properties and assets with effect from 4.00pm 14/02/11, which was renewed on 14/02/12.

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

### **7.2 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.

### **7.3 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.

### **7.4 MARKET REPORT- 2012**

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	-	\$259,752.00
(2) Fish Market Fees	-	\$ 9072.00
Taxi Park Fees	-	\$31,474.00
Commercial Vehicles Fees	-	\$68,809.00
Car Park Booth	-	\$70,099.00

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**GRAND TOTAL** **\$439,206.00**  
 =====

7.5 Conclusion:

In 2012 there was decrease in market revenue and increase in Car Park Revenue.

7.6 In 2012 all Municipal roads were transferred to Fiji Road Authority. Also 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 partnership to improve markets project in Ba Town. The fund utilized for UN Women Project was \$185,678.00

**8.0 PARKING METER REPORT - 2012**

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

2. The Council had 154 metered spaces in Town which were as follows:-

(a)	Ganga Singh Street	-	33
(b)	Bank Street	-	21
(c)	Main Street	-	100

-----  
154  
-----

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.
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.

## **9.0 COUNCIL'S COMMENTS ON AUDITOR GENERAL'S OPINION**

Rates reconciliation will be carried out by Council. Property, plant and equipment values were corrected

## **10.0 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**



# REPUBLIC OF FIJI

## OFFICE OF THE AUDITOR GENERAL



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Excellence in Public Sector Auditing

### **BA TOWN COUNCIL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012 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 2012 in accordance with Section 57(2) of the Local Government Act and Section 13 of the Audit Act (Cap. 70). The financial statements consist of the Statement of Financial Position, Statement of Income and Expenditure, Statement of Cash Flows and accompanying notes. The 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.

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 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.

#### **Qualifications**

1. Un-reconciled variances exist between the Council's rates listing and the income statement in respect to general rates, special rates and interest charged on rates due amounting to \$62,088, \$25,628 and \$37,277 respectively. Consequently, I am unable to satisfy myself if these revenues are completely and accurately recorded in the Statement of Income and Expenditure.
2. Included under Note 5 - Property, Plant and Equipment are Roads and Drains with written down value of \$1,232,526 as at 31 December 2012. All Municipal roads have been transferred to the Fiji Roads Authority (FRA) in accordance with the FRA Amendment Decree 2012. Consequently, Property, Plant and Equipment are overstated in the financial statements.



**Qualified Audit Opinion**

In my opinion, except for the effect of the matters discussed in the qualification paragraphs, the financial statements present fairly in accordance with Fiji Accounting Standards and the statutory provisions, the financial position of the Council as at 31 December 2012 and the results of its operations and cash flows for the year then ended.



Tevita Bolanavanua  
**AUDITOR-GENERAL**

Suva, Fiji  
31 January 2014



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

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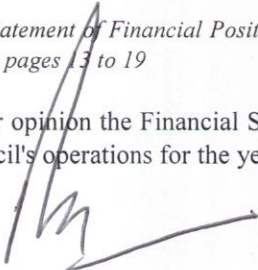
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**BA TOWN COUNCIL**  
**STATEMENT OF FINANCIAL POSITION - GENERAL FUND**  
**AS AT 31 DECEMBER 2012**

	Notes	2012 \$	Restated 2011 \$
<b>CURRENT ASSETS</b>			
Cash on hand		200	200
Cash at bank	2	70,305	22,120
Receivables	3	563,692	517,763
Advance	4	157,188	158,619
Prepayments		-	3,800
Other receivables		-	11,298
Deferred Interest		32,088	49,589
<b>Total current assets</b>		<b>823,473</b>	<b>763,389</b>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	5	18,116,704	18,559,777
<b>Total non current assets</b>		<b>18,116,704</b>	<b>18,559,777</b>
<b>TOTAL ASSETS</b>		<b>18,940,177</b>	<b>19,323,166</b>
<b>CURRENT LIABILITIES</b>			
Bank overdraft	6	14,160	40,814
Creditors and accruals	7	357,043	223,955
Sundry deposits		67,680	43,433
Term loans	8	570,175	235,045
Provisions	9	16,630	9,161
Vat payable		40,431	29,308
<b>Total current liabilities</b>		<b>1,066,119</b>	<b>581,716</b>
<b>NON CURRENT LIABILITIES</b>			
Term loans	8	2,025,589	2,657,440
<b>Total non current liabilities</b>		<b>2,025,589</b>	<b>2,657,440</b>
<b>TOTAL LIABILITIES</b>		<b>3,091,708</b>	<b>3,239,156</b>
<b>NET ASSETS</b>		<b>15,848,469</b>	<b>16,084,010</b>
<b>MUNICIPAL FUNDS</b>			
Accumulated fund (Page 5)		4,831,851	5,067,392
Reserves	10	11,016,618	11,016,618
<b>TOTAL MUNICIPAL FUNDS</b>		<b>15,848,469</b>	<b>16,084,010</b>

*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 13 to 19*

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Ba Tow Council's operations for the year ended 31 December 2012 and of the state of affairs as at that date.

  
 .....  
**PRAVEEN BALA**  
**SPECIAL ADMINISTRATOR**  
 DATE: 28/11/2014

  
 .....  
**DIP NARAYAN**  
**CHIEF EXECUTIVE OFFICER**  
 DATE: 28/11/2014

**BA TOWN COUNCIL**

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS - GENERAL FUND  
AS AT 31 DECEMBER 2012**

	Notes	2012 \$	Restated 2011 \$
<b>General Fund</b>			
Balance at the beginning of the year		4,752,306	5,304,529
Net (Loss) for the year - General Fund ( page 6)		(377,571)	(264,581)
Prior Year Adj	11	-	(287,642)
Balance at the end of the year		<u>4,374,735</u>	<u>4,752,306</u>
<b>Loan Fund</b>			
Balance at the beginning of the year		315,086	201,524
Net Surplus ( Loss ) for the year - Loan Rate Fund ( page 7)		<u>142,030</u>	<u>113,562</u>
		<u>457,116</u>	<u>315,086</u>
<b>Total Accumulated Funds</b>		<u><b>4,831,851</b></u>	<u><b>5,067,392</b></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 13 to 19*

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

<b>INCOME</b>	<b>2012</b>	<b>Restated 2011</b>
	<b>\$</b>	<b>\$</b>
Building and subdivision	10,533	4,361
Bus station	28,023	29,419
Business, trading and other licenses	157,160	121,246
Government grant	-	12,500
Garbage dump	19,027	15,861
General rate	391,689	353,294
Hire auditorium fees	33,906	45,620
Insurance recovery	-	-
Interest - overdue rates	11,982	41,342
Market fees	268,824	322,395
Municipal car park	170,382	169,648
Rent from council properties	617,965	631,908
Lease and hire of sports grounds	20,000	15,388
Sundries	267,997	61,291
<b>Total income</b>	<b><u>1,997,488</u></b>	<b><u>1,824,273</u></b>
 <b>EXPENDITURE</b>		
Administration	291,900	276,019
Ba market complex	21,031	39,144
Bus station, civic building, depot & staff quarters	12,698	12,065
Council expenses	87,696	44,518
Depreciation	515,192	519,941
Health and building	221,405	172,425
Interest on loan	183,303	216,764
Interest on motor vehicle finance	17,501	-
Library services	16,599	15,053
Market	94,693	120,418
Municipal car park	58,732	68,702
Municipal hall	1,769	3,588
Property expense	89,386	53,186
Parks and gardens	81,590	52,813
Public works	526,069	403,258
Streetlights	155,495	90,960
<b>Total expenditure</b>	<b><u>2,375,059</u></b>	<b><u>2,088,854</u></b>
 <b>Net deficit for the year</b>	 <b><u>(377,571)</u></b>	 <b><u>(264,581)</u></b>



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

	2012	2011
	\$	\$
<b>INCOME</b>		
Loan rate	170,687	146,237
<b>Total income</b>	<u>170,687</u>	<u>146,237</u>
<b>EXPENDITURE</b>		
Interest	28,657	32,675
<b>Total expenditure</b>	<u>28,657</u>	<u>32,675</u>
<b>Net surplus/(deficit) for the year</b>	<u><u>142,030</u></u>	<u><u>113,562</u></u>

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

	Notes	2012 \$	2011 \$
<b>CURRENT ASSETS</b>			
Cash on hand	2	537	5
Cash at bank	2	7,648	113
Other asset		10	-
<b>Total current assets</b>		<u>8,195</u>	<u>118</u>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	5	<u>3,146</u>	<u>7,561</u>
<b>Total non current assets</b>		<u>3,146</u>	<u>7,561</u>
<b>TOTAL ASSETS</b>		<u>11,341</u>	<u>7,679</u>
<b>CURRENT LIABILITIES</b>			
Creditors and accruals	7	161,833	160,943
Vat Payable		892	-
Provisions	9	<u>1,168</u>	<u>539</u>
<b>Total current liabilities</b>		<u>163,893</u>	<u>161,482</u>
<b>TOTAL LIABILITIES</b>		<u>163,893</u>	<u>161,482</u>
<b>NET DEFICIENCY IN ASSETS</b>		<u>(152,552)</u>	<u>(153,803)</u>
<b>CAPITAL EMPLOYED</b>			
Accumulated fund (page 9)		(182,533)	(183,784)
Asset revaluation reserve	10	<u>29,981</u>	<u>29,981</u>
<b>TOTAL CAPITAL EMPLOYED</b>		<u>(152,552)</u>	<u>(153,803)</u>

*The Statement of Financial Position is to be read in conjunction with the notes to and forming part of the Financial Statement set out on pages 13 to 19*

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Ba Tow Council's operations for the year ended 31 December 2011 and of the state of affairs as at that date.

.....  
**PRAVEEN BALA**  
**SPECIAL ADMINISTRATOR**  
**DATE: 28/11/2014**

.....  
**DIP NARAYAN**  
**CHIEF EXECUTIVE OFFICER**  
**DATE: 28/11/2014**

**BA TOWN COUNCIL**

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS - PARKING METER FUND  
AS AT 31 DECEMBER 2012**

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	2012	2011
	\$	\$
<b>PARKING METER FUND</b>		
Balance at the beginning of the year	(183,784)	(182,905)
Net Profit (Loss) for the year - Parking Meter ( page 10)	<u>1,251</u>	<u>(879)</u>
Balance at the end of the year	<u>(182,533)</u>	<u>(183,784)</u>



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

	2012	2011
	\$	\$
<b>INCOME</b>		
Traffic offence	3,851	3,011
Infringement fines	8,321	7,158
Meter tolls	21,682	25,350
Parking Permits	1,757	4,182
Miscellaneous Income	3,331	5,357
Total income	<u>38,942</u>	<u>45,058</u>
<b>EXPENDITURE</b>		
Bank Fees	42	45
Depreciation	4,415	4,478
Legal and search fees	4,162	3,577
Meter maintenance	-	5,479
Miscellaneous	206	179
Motor Vehicle Expenses	4,535	3,763
Postage	-	9
Printing & stationery	1,403	1,153
Salaries, wages and related payments	22,576	21,620
Telephone	-	14
Training & Development	30	-
Uniforms & Boots	-	48
Verification and license	322	5,572
Total expenditure	<u>37,691</u>	<u>45,937</u>
<b>Net surplus (deficit) for the year</b>	<u><u>1,251</u></u>	<u><u>(879)</u></u>

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

	Notes	2012 Inflows/ (Outflows)	2011 Inflows/ (Outflows)
<b>Cash flows from operating activities</b>			
Receipts from customers		2,143,689	2,383,976
Payments to trade creditors, other creditors and employees		(1,717,509)	(1,895,227)
Interest paid		(212,785)	(249,439)
<b>Net cash provided by Operating Activities</b>	16 (a) (i)	<u>213,395</u>	<u>239,310</u>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant & equipment		(72,121)	(279,143)
<b>Net cash used in Investing Activities</b>		<u>(72,121)</u>	<u>(279,143)</u>
<b>Cash flows from financing activities</b>			
(Repayment)/proceeds of borrowings		(66,435)	-
Receipt/(advance) to Parking Meter		-	-
<b>Net cash used in Financing Activities</b>		<u>(66,435)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		74,839	(39,833)
Cash and cash equivalent at the beginning of the year		(18,494)	21,339
<b>Cash and cash equivalent at the end of the year</b>	16 (a) (ii)	<u>56,345</u>	<u>(18,494)</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 page 13 to 19*

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

	Notes	2012 Inflows/ (Outflows)	2011 Inflows/ (Outflows)
<b>Cash flows from operating activities</b>			
Receipts from customers (meter tolls and other revenues)		39,571	44,283
Payments to suppliers and employees		(30,612)	(55,491)
Net Vat Paid		(892)	-
<b>Net cash provided by Operating Activities</b>	16 (b) (i)	<u>8,067</u>	<u>(11,208)</u>
<b>Cash flows from investing activities</b>			
(Decrease)/Increase in advance from general fund		-	-
<b>Net cash used in Investing Activities</b>		<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents		8,067	(11,208)
Cash and cash equivalent at the beginning of the year		<u>118</u>	<u>11,326</u>
<b>Cash and cash equivalent at the end of</b>	16 (b) (ii)	<u><b>8,185</b></u>	<u><b>118</b></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 13 to 19*

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

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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 Account for the year ended 31 December 2012 unless otherwise stated similar policies were followed in the previous year. All amounts are stated in Fijian currency.

**(a) Basis of Accounting**

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

**(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 2012**

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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 conform 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 2012**

<b>NOTE 2. CASH AT BANK</b>	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b>General Fund</b>		
General Fund	-	5,141
Civic Building Account	13,510	3,826
Ba Market Complex Acc	19,893	-
Reserve Account	36,064	12,064
Capital Works Account	838	1,089
	<u>70,305</u>	<u>22,120</u>
<b>Parking Meter Fund</b>		
Cash on Hand	537	5
Cash at bank	7,648	113
	<u>8,185</u>	<u>118</u>
<b>NOTE 3. RECEIVABLES</b>		
<b>General Fund</b>		
Rate debtors	631,471	530,684
Provision for Doubtful Debts	(70,064)	(70,064)
Other sundry debtors	2,285	57,143
	<u>563,692</u>	<u>517,763</u>
<b>NOTE 4. ADVANCE</b>		
Advance to parking meter	<u>157,188</u>	<u>158,619</u>
<b>NOTE 5. PROPERTY, PLANT AND EQUIPMENT</b>		
<b>(a) General Fund</b>		
Leasehold land	3,811,142	3,852,110
Building	12,296,054	12,864,777
Plant and equipment	155,969	139,268
Roads and drains	1,232,526	1,511,830
Motor vehicle	157,252	191,792
WIP	463,761	-
Total property, plant and equipment	<u>18,116,704</u>	<u>18,559,777</u>
<b>Leasehold Land</b>		
Cost / valuation	4,056,950	4,056,950
Accumulated depreciation	(245,808)	(204,840)
Carrying amount	<u>3,811,142</u>	<u>3,852,110</u>
<b>Building</b>		
Cost / valuation	13,483,132	13,227,688
Additions	19,655	255,444
Transferred to WIP	(463,761)	-
Accumulated depreciation	(742,972)	(618,355)
Carrying amount	<u>12,296,054</u>	<u>12,864,777</u>

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

NOTE 5. PROPERTY, PLANT AND EQUIPMENT	2012	2011
	\$	\$
<b>Plant and Equipment</b>		
Cost / valuation	233,766	218,832
Addition	40,260	14,934
Disposal	-	-
Accumulated depreciation	(118,057)	(94,498)
Carrying amount	<u>155,969</u>	<u>139,268</u>
<b>Roads and Drains</b>		
Cost / valuation	2,793,035	2,784,270
Additions	-	8,765
Accumulated depreciation	(1,560,509)	(1,281,205)
Carrying amount	<u>1,232,526</u>	<u>1,511,830</u>
<b>Motor Vehicle</b>		
Cost / valuation	335,105	335,105
Additions	12,206	-
Accumulated depreciation	(190,059)	(143,313)
Carrying amount	<u>157,252</u>	<u>191,792</u>
<b>Work in Progress</b>		
Cost / valuation	-	-
Additions	463,761	-
Disposals	-	-
Carrying amount	<u>463,761</u>	<u>-</u>
<b>Total property, plant and equipment</b>	<b><u>18,116,704</u></b>	<b><u>18,559,777</u></b>
<b>(b) Parking Meter Account</b>		
Office equipment and fixtures	265	7,204
Plant, machinery and tools	2,881	357
<b>Total property, plant and equipment</b>	<b><u>3,146</u></b>	<b><u>7,561</u></b>
<b>Office Equipment and Fixtures</b>		
Cost / valuation	1,141	1,141
Accumulated depreciation	(876)	(784)
Carrying amount	<u>265</u>	<u>357</u>
<b>Plant, Machinery and Tools</b>		
Cost / valuation	28,787	28,815
Accumulated depreciation	(25,906)	(21,611)
Carrying amount	<u>2,881</u>	<u>7,204</u>
<b>Total property, plant and equipment</b>	<b><u>3,146</u></b>	<b><u>7,561</u></b>
<b>NOTE 6. BANK OVERDRAFT</b>		
General Fund	14,160	36,863
Civic Building Account	-	3,951
	<u>14,160</u>	<u>40,814</u>

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

<b>NOTE 7. CREDITORS AND BORROWINGS</b>	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b><u>General Fund</u></b>		
Creditors and accruals	<u>357,043</u>	<u>223,955</u>
<b><u>Parking Meter Fund</u></b>		
Advance from general fund	157,188	158,619
Other creditors	4,645	2,324
	<u>161,833</u>	<u>160,943</u>

**NOTE 8. TERM LOANS**

<b><u>General Fund</u></b>		
Westpac Banking Corporation	288,503	349,546
Merchant Finance - FS498	-	6,600
Merchant Finance - M/V Refinance	123,753	191,253
Fiji National Provident fund (2)	2,183,508	2,345,086
	<u>2,595,764</u>	<u>2,892,485</u>
<b>Loan principal commitment at balance date:</b>		
Payable within one year	369,859	235,045
Payable later than one year, not later than two years	769,137	253,136
Payable later than two years, not later than five years	1,139,499	841,022
Payable later than five years	317,269	1,563,282
	<u>2,595,764</u>	<u>2,892,485</u>
Represented in the balance sheet as:		
Current	570,175	235,045
Non-current	2,025,589	2,657,440
	<u>2,595,764</u>	<u>2,892,485</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, Registered First Mortgage Lease No.100584, Registered Mortgage Certificate Title No 13158 and 12347 covering the present and future assets of the Council.

**NOTE 9. PROVISIONS**

<b><u>General Fund</u></b>		
Annual leave	<u>16,630</u>	<u>9,161</u>
<b><u>Parking Meter</u></b>		
Annual leave	<u>1,168</u>	<u>539</u>



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

	2012 \$	2011 \$
<b>NOTE 10. RESERVES</b>		
<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>11,016,618</u>	<u>11,016,618</u>
<u>Parking Meter</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>
<b>NOTE 11. PRIOR YEAR</b>		
Waiver of interest for 2011	-	276,972
Waiver of interest for 2009	-	16,430
Reversal of provision for leave entitlement	-	(5,760)
	<u>-</u>	<u>287,642</u>
<b>NOTE 12. CAPITAL COMMITMENTS</b>		
Capital commitment	<u>2,237,750</u>	<u>195,000</u>

Capital commitments for the year totalled \$2,237,750 solely for the Clopcott Subdivision; 2011(\$195,000)

**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

**NOTE 15. SUBSEQUENT EVENTS**

- (a) Since the end of the financial year, the Council is not aware of any matter or circumstance no otherwise death within the report or financial statements that has significantly or may significantly affect the operations of the Council , the results of those operations or the state of affairs of the Council in subsequent years.

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

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

	2012	Restated 2011
	\$	\$
<b>(a) General Account</b>		
<b>(i) Reconciliation of Net Cash provided by Operating Activities to Net Surplus</b>		
Net surplus/(deficit) for the year - General fund	(377,571)	(264,581)
Net surplus/(deficit) for the year - Loan rate fund	142,030	113,562
Depreciation	515,192	519,941
Prior Year Adjustment	-	(287,642)
Provisions	-	-
Net cash provided by operating activities before changes in assets and liabilities	279,651	81,280
Change in assets and liabilities:		
Increase/(decrease) in other assets	(142,288)	432,873
Increase in provisions	7,469	(6,275)
Increase/(decrease) in accounts payable and borrowings	68,563	(251,067)
<b>Net cash inflows from operating activities</b>	<b>213,395</b>	<b>256,811</b>

**(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	70,505	22,320
Bank overdraft	(14,160)	(40,814)
	56,345	(18,494)

**(b) Parking Meter Fund**

**(i) Reconciliation of Net Cash provided by Operating Activities to Net Surplus**

Net (deficit)/surplus for the year	1,251	(879)
Depreciation	4,415	4,478
Net cash provided by operating activities before changes in assets and liabilities	5,666	3,599
Increase/(decrease) in other assets	10	-
Decrease / (increase) in Vat Payable	1,762	(775)
(Decrease) / increase in sundry creditors	-	(14,032)
Increase / (decrease) in provisions	629	-
<b>Net cash inflows from operating activities</b>	<b>8,067</b>	<b>(11,208)</b>

**(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	537	5
Cash at bank	7,648	113
	8,185	118