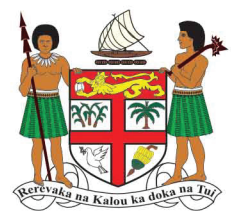




BA TOWN COUNCIL

Annual Report for the Year 2010





BA TOWN COUNCIL

Annual Report for the Year 2010



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 2010

I am pleased to present the Annual Report for Ba Town Council for the financial year ending 31st December, 2010.

Council's Vision:

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

Mission:

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

Values:

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

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

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 center 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.

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.

Arrears of Rates as at 31st December, 2010 was \$1,183,349.00.

The Council met all its loan repayments for the year 2010 and the outstanding loan was \$3,164,424.00.

Multi-Purpose Bure – Construction Works commenced.

2010 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

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

The Council provided services to the five wards namely:-

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

1.2. APPOINMENT OF COMMITTEES

a] Building /Health /Works/Parks/Gardens/ Street Lights and 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 Shafiq	-	Market Master
Mr. Mohammed Haroon	-	Works Supervisor
Mr. Ramesh Kumar	-	Works Depot Clerk
Mr. Keni Doidoi	-	Parking Meter Section
Mr. Munun Chand	-	Business License/Rates Officer
Mr. Sanjnesh Nadan	-	Electrician
Ms. Ronika Mishra	-	Assistant Health Inspector - Resigned 8/11/2010
Ms. Maria Vulavou	-	Assistant Health Inspector
Ms. Manjula Sahay	-	Credit Controller/Accounts Clerk
Ms. Roma Pratap	-	Secretary (Special Administrator)
Ms. Sushil Kumar	-	Secretary/HR

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 Shafiq	-	Market Master
Mr. Mohammed Haroon	-	Works Supervisor
Mr. Ramesh Kumar	-	Works Depot Clerk
Mr. Keni Doidoi	-	Parking Meter Section
Mr. Munun Chand	-	Business License/Rates Officer
Mr. Sanjnesh Nadan	-	Electrician
Ms. Ronika Mishra	-	Assistant Health Inspector - Resigned 8/11/2010
Ms. Maria Vulavou	-	Assistant Health Inspector

Ms. Manjula Sahay	-	Credit Controller/Accounts Clerk
Ms. Roma Pratap	-	Secretary (Special Administrator)
Ms. Sushil Kumar	-	Secretary/HR

c] Staff and Tender Committee

Mr. Arun C. Prasad	-	Special Administrator/Chairman
Mr. Tulsi Ram	-	Chief Executive Officer
Mr. Bala Achari	-	Accountant
Mr. Dip Narayan	-	Health Inspector/Building Surveyor
Mr. Mohammed Shafiq	-	Market Master
Mr. Mohammed Haroon	-	Works Supervisor
Mr. Ramesh Kumar	-	Works Depot Clerk
Mr. Keni Doidoi	-	Parking Meter Section
Mr. Munun Chand	-	Business License/Rates Officer
Mr. Sanjnesh Nadan	-	Electrician
Ms. Maria Vulavou	-	Assistant Health Inspector
Ms. Manjula Sahay	-	Credit Controller/Accounts Clerk
Ms. Roma Pratap	-	Secretary (Special Administrator)
Ms. Sushil Kumar	-	Secretary/HR

1.3. COUNCIL AND COMMITTEE MEETINGS

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

Ordinary Council Meetings	-	12
Annual Meeting	-	Nil
Building /Health /Works/Parks/Gardens/ Street Lights and General Purposes Committees	-	12
Finance /Capital Development/Planning/Market/ Library & Parking Meter Committees	-	12
Staff and Tender Committee Meetings	-	11
Special Committee Meetings	-	7
Stakeholders Meetings	-	4
Rates Committee Meeting	-	1
Emergency Meeting	-	1

1.4 LIBRARY REPORT 2010

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

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

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

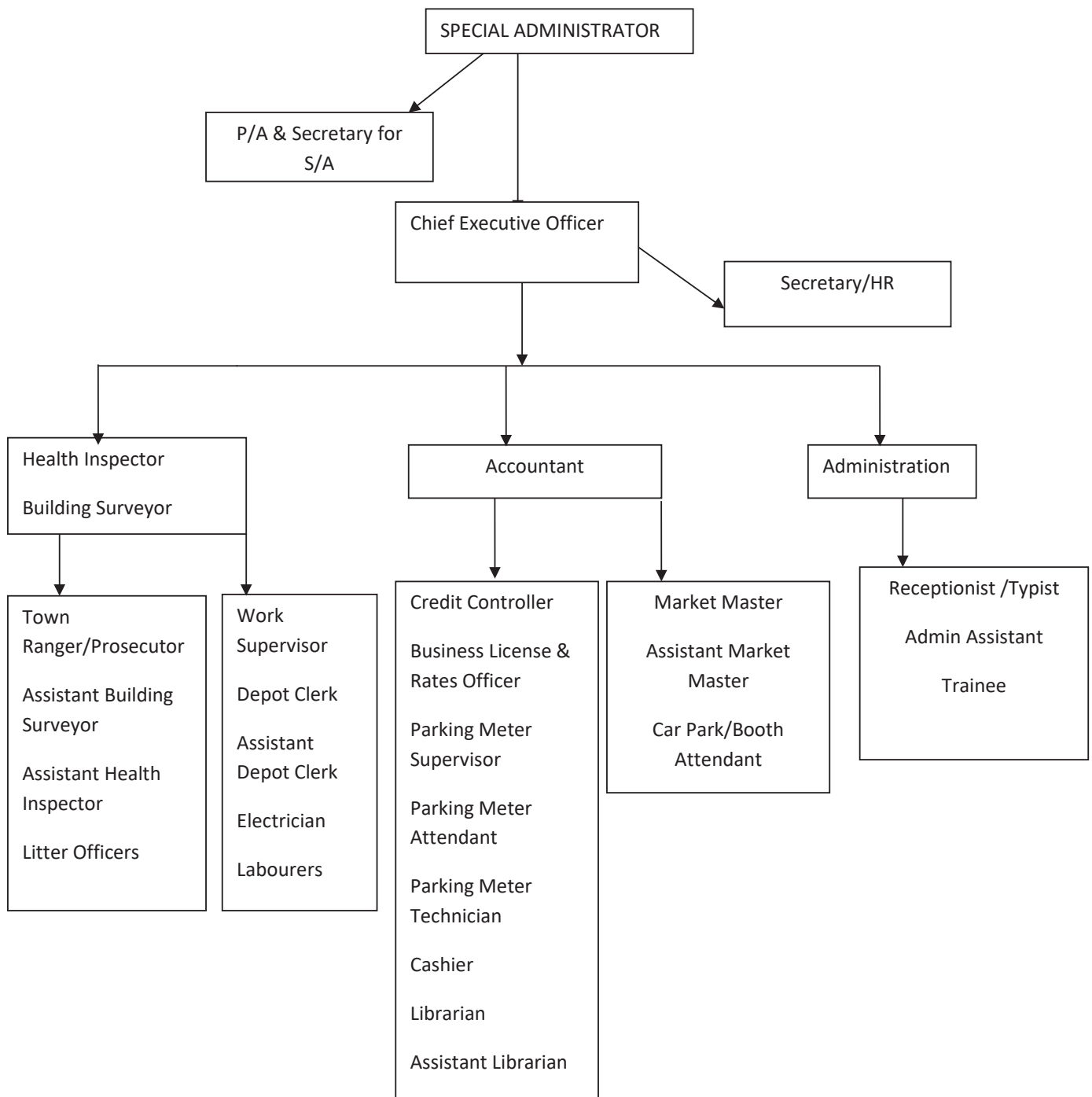
The operating hours are:

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

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

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

2.0 ORGANISATION CHART – 2010



3.0 OFFICIAL VISITORS TO THE COUNCIL - 2010

18/5/2010	-	Mr. Qomoji Colonel South African High Commissioner to Fiji
18/5/2010	-	Melanesian Capital – Suva
28/10/2010	-	Mr. Aiyaz Sayed Khaiyum Attorney General
30/11/2010	-	Mr. Vinod Kumar Indian High Commissioner to Fiji
30/11/2010	-	Dr. K.K. Mishra Director – Indian High Commission

4.0 URBAN SANITARY DISTRICT OF BA

ANNUAL REPORT OF HEALTH INSPECTOR FOR THE YEAR 2010

Council carried out 4 clean up campaigns which included 1 Volunteer Cleanup with other government departments & NGO's, Mosquito spraying was carried out 3 times and dog trapping exercise carried out 1time whereby 40dogs were trapped. Food Premises were also inspected for renewal of business licensing together with new businesses.

44 Meetings/ Workshops were attended in regards to Building and Health Department organized by any other Government departments or other NGO's and Stakeholders. Building inspections were carried out throughout the year for buildings under construction. Badrau Subdivision inspections and meetings conducted.

4 Illegal health cases were taken to court for prosecution. Also, carried out 16 inspections for building and health works at Tavua Town Council throughout the year.

4.1. Summary of Inspections:

TYPE OF PREMISES	INSPECTION	REINSPECT	TOTAL
Public Health Complaints and Nuisance	857	396	1166

4.2. Written Notices, Etc. Issued:

intimation notice-	21
Overgrowth notice	92

4.3. Summary of Sanitary Improvements

ITEMS	<u>ORDERED</u>	<u>COMPLETED</u>
--------------	-----------------------	-------------------------

Sanitation works	349	263
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Total of 264 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 135 Complaints received and investigated for year 2010.

Food Premises such as 42 Restaurants, 24 Refreshment Bars, 6 Butcher, 32 Supermarkets, 4 sweet cart and 14 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 1166 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 349 orders were given to be completed.

5.0 Building Applications Received FOR YEAR 2010

Application in respect of Developments:-	No.	Approved	Value
New Buildings	13	13	\$ 1,022,000.00
Alterations and Repairs (Extension)	24	24	\$ 648,000.00
Miscellaneous Works (Fencing)	11	11	\$ 196,600.00
Outline Application	0	0	\$ -
TOTAL	48	48	\$ 1,866,600.00

5.1 Completion Certificates Issued in Respect of:-	No.	Value
New Commercial Buildings	2	\$ 300,000.00
New Dwellings	6	\$ 286,000.00
Alterations and Repairs/ Extension	3	\$ 204,000.00
Miscellaneous Works	0	\$ -
TOTAL	11	\$ 790,000.00

There were total of 48 building applications received for the year 2010 out of which 13 applications were for construction of New Buildings, 24 applications were for Alteration, Repair or Extension to existing buildings and 11 applications were for Miscellaneous works which includes Fencing, Retaining Walls etc with the total building value of **\$1,866,600.00**.

In year 2010 there were 11 under construction buildings that were completed which consists of 2 commercial building, 6 new dwelling house and 3 alteration, repair and extension to existing building with the total value of **\$790,000.00**.

5.2. Rezoning & Subdivision

There was only 1 Rezoning application received for the year 2010 which was approved.

3 Subdivision applications were received for the year 2010 and all 3 applications were approved.

6.0 ENVIRONMENT REPORT

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

7.0 Works Supervisors Annual Report for Year 2010

General duties carried out on daily basis such as market cleaning, street sweeping, 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.

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

8.1 AUDITORS OF THE COUNCIL

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

The Rates Levy for 2010 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 46% of all rates due.

i. Arrears of Revenue

As at 31 December, 2010, the Council's arrears of rates was **\$1,183,349.00**

The details of arrears were as follows:-

Namosau Ward	-	\$ 333,346.00
Varadoli Ward	-	\$ 447,813.00
Varoka Ward	-	\$ 192,274.00
Yalalevu Ward	-	\$ 209,916.00

TOTAL	=	\$1,183,349.00
=====		

ii. Loans

The Council met all its loan repayments for the year 2010. The outstanding loans to lending institutions by end of 2010 were as follows:-

a]	Merchant Finance - FS498	-	\$ 208,050.00
b]	Westpac Banking Corporation	-	\$ 385,871.00
c]	Ba Market Complex A/c – FNPF	-	\$ 2,570,503.00

			\$ 3,164,424.00

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

iii. Fund Balances

A summary of the results [audited] of each fund operations for 2010 were as follows:-

Fund	Revenue	Expenditure	Surplus/Deficit
General Revenue A/c	\$1,787,239.00	\$1,910,228.00	\$ (122,989.00)
Loan Repayment A/c	\$ 130,888.00	\$ 36,918.00	\$ 93,970.00
Parking Meter A/c	\$ 43,950.00	\$ 33,442.00	\$ 10,508.00

iv. Council Insurance

A Comprehensive Insurance Cover was held with Sun Insurance on all Council's properties and assets with effect from 4.00pm 31/12/09, which was renewed on 31/12/10.

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.

v. 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.

vi. 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 1st of October, 2001.

vii. WORKS

General works were carried out to keep the town neat and tidy all the times. Bure constructions works were carried out.

8.2 MARKET REPORT- 2010

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
4 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	-	\$305,331.00
(2) Fish Market Fees	-	\$ 9,906.00

Taxi Park Fees	-	\$31,565.00
Commercial Vehicles Fees	-	\$61,497.00
Car Park Booth	-	\$80,868.00

GRAND TOTAL		\$489,167.00
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Conclusion:

2010 was a successful year for Ba Town Council as good revenue was collected from the Market and Car Park areas.

8.3 PARKING METER REPORT – 2010

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

2. The Council had 163 metered spaces in Town which were as follows:-

(a) Ganga Singh Street	-	33
(b) Bank Street	-	21
(c) Main Street	-	100
(d) Nukudrala Street	-	9

		163

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.

8.4 Council's Comments on Auditor General's Opinion

- No Comments from Audit Office.

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



REPUBLIC OF THE FIJI ISLANDS
OFFICE OF THE AUDITOR GENERAL

8th Floor, Ratu Sukuna House,
MacArthur Street,
P. O. Box 2214,
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Email: info@auditorgeneral.gov.fj
Website: <http://www.oag.gov.fj>



Excellence in Public Sector Auditing

**BA TOWN COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2010**

INDEPENDENT AUDIT REPORT

Scope

I have audited the financial statements of the Ba Town Council for the year ended 31 December 2010 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.

Unqualified Audit Opinion

In my opinion, the financial statements present fairly in accordance with the Fiji Accounting Standards, and statutory provisions, the financial position of the Council as at 31 December 2010 and the result of its operations and cash flows for the year then ended.

Tevita Bolanavanua

Tevita Bolanavanua
AUDITOR GENERAL

Suva, Fiji

27 October, 2011





REPUBLIC OF THE FIJI ISLANDS
OFFICE OF THE AUDITOR GENERAL

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Excellence in Public Sector Auditing

File: 702/1

27 October 2011

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



Dear Mr. Prasad

**AUDIT OF THE ACCOUNTS OF THE BA TOWN COUNCIL FOR THE YEAR ENDED 31 DECEMBER
2010**

Two copies of the audited financial statements of the Ba Town Council for the year ended 31 December 2010 together with an audit report on them are enclosed.

A copy of the audit report is being sent to the Minister for Local Government, Urban Development, Housing and Environment in accordance with section 53 of the Local Government Act.

Particulars of errors and omissions arising from the audit have been forwarded to the Chief Executive Officer for necessary action.

Yours sincerely

Tevita Bolanavanua
AUDITOR GENERAL

cc: Minister for Local Government, Urban Development, Housing & Environment
✓ Mr. Tulsi Ram, Chief Executive Officer for Ba Town Council

Encl.

**BA TOWN COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

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**BA TOWN COUNCIL
GENERAL FUND
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2010**

	Notes	2010 \$	2009 \$
CURRENT ASSETS			
Cash on Hand		200	14,137
Cash at Bank	2	41,735	39,947
Receivables	3	920,342	986,856
Prepayments		12,425	-
Advance	4	174,085	184,660
Total current assets		<u>1,148,787</u>	<u>1,225,600</u>
NON CURRENT ASSETS			
Property, plant and equipment	5	<u>18,800,575</u>	<u>19,025,024</u>
Total non current assets		<u>18,800,575</u>	<u>19,025,024</u>
TOTAL ASSETS		<u>19,949,362</u>	<u>20,250,624</u>
CURRENT LIABILITIES			
Bank Overdraft	6	20,596	137,220
Creditors and borrowings	7	212,950	239,152
Sundry Deposits		31,660	55,874
Term loans	8	352,505	287,110
Provisions	9	15,436	5,760
VAT Payable		31,214	29,458
Total current liabilities		<u>664,361</u>	<u>754,574</u>
NON CURRENT LIABILITIES			
Term loans	8	<u>2,811,919</u>	<u>2,993,949</u>
Total non current liabilities		<u>2,811,919</u>	<u>2,993,949</u>
TOTAL LIABILITIES		<u>3,476,280</u>	<u>3,748,523</u>
NET ASSETS		<u>16,473,082</u>	<u>16,502,101</u>
MUNICIPAL FUNDS			
Accumulated general fund (Page 3)		5,456,464	5,485,483
Reserves	10	<u>11,016,618</u>	<u>11,016,618</u>
TOTAL MUNICIPAL FUNDS		<u>16,473,082</u>	<u>16,502,101</u>

The Statement of Financial Position are 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 2010 and of the state of affairs as at that date.



TULSI RAM
TOWN CLERK / CEO
DATE: 21.10.11



ARUN C. PRASAD
SPECIAL ADMINISTRATOR
DATE: 21.10.11

**BA TOWN COUNCIL
GENERAL FUND
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
AS AT 31 DECEMBER 2010**

	Notes	2010 \$	2009 \$
General Fund			
Balance at the beginning of the year		5,377,929	5,707,834
Net (Loss) for the year - General Fund (Page 5)		<u>(122,989)</u>	<u>(329,905)</u>
Balance at the end of the year		<u>5,254,940</u>	<u>5,377,929</u>
Loan Fund			
Balance at the beginning of the year		107,554	31,168
Net Surplus for the year - Loan Rate Fund (Page 6)		<u>93,970</u>	<u>76,386</u>
		<u>201,524</u>	<u>107,554</u>
Total Accumulated Funds		<u>5,456,464</u>	<u>5,485,483</u>

The Statement of Changes in Accumulated Funds are 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 2010**

INCOME	2010 \$	2009 \$
Advertisement	-	12,245
Building and subdivision	5,583	2,863
Bus station	29,189	29,012
Business, trading and other licenses	105,519	94,808
Digger Hire	-	9,298
Government grant	-	142,003
Garbage dump	24,413	20,305
General rate	287,689	248,111
Hire auditorium fees	18,611	22,258
Insurance Recovery	56,127	7,000
Interest - overdue rates	22,166	4,153
Library Fees	-	917
LICI Commission	671	578
Market	315,237	254,078
Municipal car park & Carrier Stand	173,930	149,523
Rent from council properties	215,126	461,953
Sports grounds	15,019	15,000
Shopping Complex	436,938	-
Sundries	81,021	65,223
Total income	1,787,239	1,539,328
EXPENDITURE		
Administration	278,572	185,470
Ba market complex	16,374	20,933
Bank fees and charges	3,426	3,493
Bus station, civic building, depot & staff quarters	11,896	19,038
Capital development expense	-	11,072
Council expenses	30,597	22,429
Depreciation and amortisation	480,708	475,684
Doubtful Debts	8,165	-
Health and building	142,459	199,211
Interest on loan	223,875	246,691
Legal Fees	-	26,096
Library services	14,011	10,977
Rent Written Off	-	30,997
Market	100,764	120,845
Municipal car park	68,319	44,379
Municipal hall	2,327	3,536
Property expense	74,535	53,492
Parks and gardens	52,261	66,479
Public works	321,762	268,290
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 2010

	Notes	2010 \$	2009 \$
Streetlights		80,177	54,361
Total expenditure		<u>1,910,228</u>	<u>1,869,233</u>
Net (deficit) for the year		<u>(122,989)</u>	<u>(329,905)</u>

The Statement of Income & Expenditure are 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 2010**

	Notes	2010 \$	2009 \$
INCOME			
Loan rate		130,888	118,245
Total income		<u>130,888</u>	<u>118,245</u>
EXPENDITURE			
Interest		36,918	41,859
		<u>36,918</u>	<u>41,859</u>
Surplus for the year		<u><u>93,970</u></u>	<u><u>76,386</u></u>

The Statement of Income & Expenditure are 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 2010**

	Notes	2010 \$	2009 \$
CURRENT ASSETS			
Cash on Hand		-	100
Cash at Bank	2	11,326	6,066
Total current assets		<u>11,326</u>	<u>6,166</u>
NON CURRENT ASSETS			
Property, plant and equipment	5	12,039	16,518
Total non current assets		<u>12,039</u>	<u>16,518</u>
TOTAL ASSETS		<u>23,365</u>	<u>22,684</u>
CURRENT LIABILITIES			
Creditors and borrowings	7	174,975	185,528
Provision	9	539	588
VAT Payable		775	-
Total current liabilities		<u>176,289</u>	<u>186,116</u>
TOTAL LIABILITIES		<u>176,289</u>	<u>186,116</u>
NET ASSETS		<u>(152,924)</u>	<u>(163,432)</u>
Capital employed			
ACCUMULATED FUNDS (Page 8)		(182,905)	(193,413)
Asset revaluation reserve	10	29,981	29,981
		<u>(152,924)</u>	<u>(163,432)</u>

The Statement of Financial Position are 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 2010 and of the state of affairs as at that date.



TULSI RAM
TOWN CLERK / CEO
DATE: 21.10.11



ARUN C. PRASAD
SPECIAL ADMINISTRATOR
DATE: 21.10.11

**BA TOWN COUNCIL
PARKING METER FUND
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
AS AT 31 DECEMBER 2010**

	Notes	2010 \$	2009 \$
Parking Meter Fund			
Balance at the beginning of the year		(193,413)	(193,340)
Net (Loss) for the year - Parking Meter Fund (Page 8)		10,508	(73)
Balance at the end of the year		<u>(182,905)</u>	<u>(193,413)</u>

The Statement of Changes in Accumulated Funds are 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 2010**

	Notes	2010 \$	2009 \$
INCOME			
Traffic offence		5,239	4,192
Infringement fines		5,183	12,837
Meter tolls		27,776	20,489
Parking Permits		5,599	-
LICI Commisiion		9	-
Miscellaneous Income		144	-
Total income		43,950	37,518
EXPENDITURE			
Bank Fees		37	28
Depreciation		4,479	4,479
Meter maintenance		5,145	3,668
Miscellaneous		-	301
Motor Vehicle Expense		1,049	-
Postage		19	98
Printing & stationery		335	189
Salaries, wages and related payments		19,590	26,131
Telephone		68	108
Training & Development		121	-
Uniforms and boots		404	395
Verification and license		2,195	2,194
Total expenditure		33,442	37,591
Net (deficit) for the year		10,508	(73)

The Statement of Statement of Income & Expenditure are 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 2010**

	Notes	2010 \$ Inflows/ (Outflows)	2009 \$ Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from customers		1,920,349	1,702,466
Payments to trade creditors, other creditors and employees		(1,200,854)	(988,534)
Interest paid		(298,253)	(288,550)
Insurance Proceeds received		56,127	7,000
Net cash provided by Operating Activities	15 (a) (i)	<u>477,369</u>	<u>432,382</u>
Cash flows from investing activities			
Acquisition of property, plant & equipment		<u>(256,259)</u>	<u>(542,724)</u>
Net cash used in Investing Activities		<u>(256,259)</u>	<u>(542,724)</u>
Cash flows from financing activities			
Borrowings		216,500	-
Repayment of borrowings		<u>(333,135)</u>	<u>(191,943)</u>
Net cash provided by Financing Activities		<u>(116,635)</u>	<u>(191,943)</u>
Net decrease in cash and cash equivalents		104,475	(302,285)
Cash and cash equivalent at the beginning of the year		<u>(83,136)</u>	<u>219,149</u>
Cash and cash equivalent at the end of the year	15 (a) (ii)	<u>21,339</u>	<u>(83,136)</u>

The Statement of Statement of Cashflow are 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 2010**

	Notes	2010 \$ Inflows/ (Outflows)	2009 \$ Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from customers (meter tolls and other revenues)		43,950	37,520
Payments to suppliers and employees		(38,790)	(47,904)
Net cash provided by Operating Activities	15 (b) (i)	<u>5,160</u>	<u>(10,384)</u>
Cash flows from investing activities			
Acquisition of property, plant & equipment		<u>0</u>	<u>0</u>
Net cash used in Investing Activities		<u>-</u>	<u>-</u>
Net increase / (decrease) in cash and cash equivalents		5,160	(10,384)
Cash and cash equivalent at the beginning of the year		<u>6,166</u>	<u>16,550</u>
Cash and cash equivalent at the end of the year	15(b) (ii)	<u>11,326</u>	<u>6,166</u>

The Statement of Statement of Cashflow are 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 2010

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 2010. 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 2010

(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

(i) 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, resgisters 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 2010

NOTE 2. CASH AT BANK

	2010 \$	2009 \$
General Fund		
Civic Building Account	11,082	10,168
Ba Market Complex Account	-	23,126
Reserve Account	30,064	6,064
Capital Works Account	589	589
	<u>41,735</u>	<u>39,947</u>
Parking Meter Fund		
Cash at bank	11,326	6,066
	<u>11,326</u>	<u>6,066</u>

NOTE 3. RECEIVABLES

General Fund		
Rate debtors	1,183,349	1,161,971
Provision for Doubtful Debts	(270,064)	(261,899)
Other sundry debtors	7,057	86,784
	<u>920,342</u>	<u>986,856</u>

NOTE 4. ADVANCE

Advance to parking meter fund	\$ <u>174,085</u>	\$ <u>184,660</u>
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BA TOWN COUNCIL
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2010**
NOTE 5. PROPERTY, PLANT AND EQUIPMENT
General fund

	2010 \$	2009 \$
Leasehold land - at valuation	3,893,078	3,934,046
Building - at valuation	12,733,824	12,659,033
Plant and equipment - at valuation	148,319	134,025
Roads and drainage - at valuation	1,782,368	2,047,310
Motor vehicles - at valuation	242,986	250,610
Property, plant and equipment	-	-
Total property, plant and equipment, net - General Fund	<u>18,800,575</u>	<u>19,025,024</u>

Parking Meter account

Office equipment and fixtures - at valuation	513	670
Plant, machinery and tools - at valuation	11,526	15,848
Total property, plant and equipment, net - Parking meter	<u>12,039</u>	<u>16,518</u>

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	3,934,046	3,975,014
Amortisation	(40,968)	(40,968)
	<u>3,893,078</u>	<u>3,934,046</u>

Building - valuation

Carrying amount at beginning	12,659,033	12,640,795
Addition	199,166	141,600
Depreciation	(124,375)	(123,362)
	<u>12,733,824</u>	<u>12,659,033</u>

Plant and equipment - at valuation

Carrying amount at beginning	134,025	133,889
Addition	35,315	18,235
Depreciation	(21,021)	(18,099)
	<u>148,319</u>	<u>134,025</u>

Roads and drainage - at valuation

Carrying amount at beginning	2,047,310	2,106,063
Addition	0	206,189
Depreciation	(264,942)	(264,942)
	<u>1,782,368</u>	<u>2,047,310</u>

Motor Vehicles - at valuation

Carrying amount at beginning	250,610	102,223
Addition	21,778	176,700
Depreciation	(29,402)	(28,313)
	<u>242,986</u>	<u>250,610</u>

Total balance as at 31 December 2010

<u>18,800,575</u>	<u>19,025,024</u>
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BA TOWN COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2010

(a)	Movements in Carrying Amounts - Parking Meter Fund	2010	2009
		\$	\$
	<u>Parking Meter</u>		
	<u>Office equipment and fixtures - at valuation</u>		
	Carrying amount at beginning	670	827
	Depreciation	(157)	(157)
		<u>513</u>	<u>670</u>
	<u>Plant, machinery and tools - at valuation</u>		
	Carrying amount at beginning	15,848	20,170
	Disposal	0	-
	Depreciation	(4,322)	(4,322)
		<u>11,526</u>	<u>15,848</u>
	Total balance as at 31 December 2010	<u><u>12,039</u></u>	<u><u>16,518</u></u>
NOTE 6.	BANK OVERDRAFT		
	General Fund	19,892	137,220
	Civic Building Account	704	-
		<u><u>20,596</u></u>	<u><u>137,220</u></u>
NOTE 7.	CREDITORS AND BORROWINGS		
	<u>General Fund</u>		
	Creditors and accruals	<u><u>212,950</u></u>	<u><u>239,152</u></u>
	<u>Parking Meter Fund</u>		
	Other Creditors	890	868
	Advance from general fund	174,085	184,660
		<u><u>174,975</u></u>	<u><u>185,528</u></u>
NOTE 8.	TERM LOANS		
	<u>General Fund</u>		
	Westpac Banking Corporation	385,871	431,753
	Fiji National Provident fund (1)	0	39,202
	Fiji National Provident fund (2)	2,570,503	2,810,104
	Merchnat Finance - FS 498	14,146	-
	Merchnat Finance - MV Refinance	193,904	-
		<u><u>3,164,424</u></u>	<u><u>3,281,059</u></u>
	Loan principal commitment at balance date:		
	Payable within one year	352,505	287,110
	Payable later than one year, not later than two years	345,868	269,469
	Payable later than two years, not later than five years	1,147,852	957,446
	Payable later than five years	1,318,199	1,767,034
		<u><u>3,164,424</u></u>	<u><u>3,281,059</u></u>
	Represented in the balance sheet as:		
	Current	352,505	287,110
	Non-current	2,811,919	2,993,949
		<u><u>3,164,424</u></u>	<u><u>3,281,059</u></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 2010**

NOTE 9. PROVISIONS		2010	2009
		\$	\$
<u>General Fund</u>			
Annual leave		<u>15,436</u>	<u>5,760</u>
<u>Parking Meter Fund</u>			
Annual leave		<u>539</u>	<u>588</u>
NOTE 10. 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>29,981</u>
<u>Asset Revaluation Reserve comprise of :</u>			
Revaluation increment on assets		<u>29,981</u>	<u>29,981</u>

NOTE 11. CAPITAL COMMITMENTS

Capital commitment as at 31 December 2010 is NIL (2009: NIL)

NOTE 12. 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 13. 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 14. 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 2010

NOTE 15. NOTES TO THE STATEMENT OF CASH FLOWS

(a)			
(i)	Reconciliation of Net Cash provided by Operating Activities to Net Surplus	2010	2009
		\$	\$
	Net surplus/(deficit) for the year - General fund	(122,989)	(329,905)
	Net surplus/(deficit) for the year - Loan rate fund	93,970	76,386
	Depreciation and amortisation	480,708	475,684
	Provisions for doubtful debts	8,165	-
	Provisions for employee entitlements	9,676	(2,553)
	Rent Written off	-	30,997
	Net cash provided by operating activities before changes in assets and liabilities	<u>469,530</u>	<u>250,609</u>
	Change in assets and liabilities:		
	(Increase) in debtors	58,349	36,505
	(Increase) in other debtors	-	15,389
	(Decrease)/Increase in other liabilities	(24,308)	(13,347)
	(Decrease)/Increase in creditors and borrowings	(26,202)	143,226
	Net cash inflows from operating activities	<u>477,369</u>	<u>432,382</u>
(ii) Cash and Cash Equivalents (Continued)			
	Cash on hand and at bank	<u>21,339</u>	<u>(83,136)</u>
(b) Parking Meter Fund			
(i)	Reconciliation of Net Cash provided by Operating Activities to Net Surplus		
	Net (deficit)/surplus for the year	10,508	(73)
	Depreciation	4,479	4,479
	Net cash provided by operating activities before changes in assets and liabilities	<u>14,987</u>	<u>4,406</u>
	Change in assets and liabilities:		
	Decrease in sundry debtors	-	2
	(Decrease)/increase in sundry creditors	(9,778)	(15,380)
	Increase/(decrease) in provisions	(49)	588
	Net cash inflows from operating activities	<u>5,160</u>	<u>(10,384)</u>
(ii)	Cash and Cash Equivalents		
For the purpose of the statement of cash flows, cash comprises of cash on hand and at bank, net of outstanding bank overdraft. Cash as at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:			
	Cash at bank	<u>11,326</u>	<u>6,166</u>
		<u>11,326</u>	<u>6,166</u>

