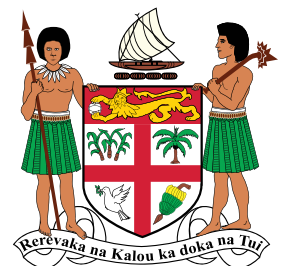




BA TOWN COUNCIL

Annual Report for the Year 2015



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO.226

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 2015

I am pleased to present the Annual Report for Ba Town Council for the financial year ending 31st December, 2015.

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.

The 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 2015 and the outstanding loan at the end of 2015 was \$2,472,586.00

The Multi-Purpose Sports Stadium at Namosau, Ba was officially opened on the 20th December, 2015 by Honourable Praveen Kumar Bala, Minister for Local Government, Housing, Environment, Infrastructure and Transport.

The Project was funded by Ministry of Local Government, Housing and Environment under the Challenge Fund Grant for \$203,500.00.

Vodafone Christmas Tree lighting was done by Hon. Minister for Women, Children and Poverty Alleviation beside the Gujrati Grounds, Ba Town on 5th December, 2015.

Celebration for IDC and Miss Fiji Pageant was held on 31st October, 2015.
Vodafone Ba Riverside Carnival was held from 8 – 11 July, 2015.

National Environment Celebration for the Western Division was held in Ba from 2nd to 5th June, 2015.

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

Following the 2014 General Election, **Mr. Praveen Bala** was appointed as the Minister for Local Government, Housing, Environment, Infrastructure and Transport.

The Chief Executive Officer, **Mr. Dip Narayan** continued to manage the affairs of the Council.

The Council provided services to the five wards namely:-

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

1.1 APPOINTMENT OF STANDING COMMITTEES AND FULL BOARD MEMBERS

a] Building Health Works & Street Lights Committee:

Mr. Dip Narayan	-	Chief Executive Officer/HIBS – Chairman
Mr. Bala Achari	-	Accountant
Mrs. Sushil Kumar	-	Secretary/HR
Mr. Unayz Asum Usama	-	Assistant Building Surveyor
Ms. Ronika Mishra	-	Assistant Health Inspector
Mr. Ramesh Kumar	-	Works Supervisor
Mr. Hirendra Kumaran	-	Landscaper/Gardener
Mr. Sanjnesh Nadan	-	Electrician

b] Market Parks Library & Traffic Committee:

Mr. Dip Narayan	-	Chief Executive Officer/HIBS – Chairman
Mr. Bala Achari	-	Accountant
Mrs. Sushil Kumar	-	Secretary/HR
Mr. Mohammed Shafiq	-	Market Manager
Mr. Ramesh Kumar	-	Works Supervisor
Mr. Unaiz Asum	-	Assistant Building Surveyor
Ms. Ronika Mishra	-	Assistant Health Inspector
Mr. Hirendra Kumaran	-	Landscaper/Gardener
Mr. Sanjnesh Nadan	-	Electrician

c] Finance Capital Development & Planning Committee:

Mr. Dip Narayan	-	Chief Executive Officer/HIBS – Chairman
Mr. Bala Achari	-	Accountant
Mr. Mohammed Shafiq	-	Market Manager
Mrs. Sushil Kumar	-	Secretary/HR
Mrs. Manjula Sahay	-	Credit Controller/Accounts Officer

d] Staff & Tender Committee:

Mr. Dip Narayan	-	Chief Executive Officer/HIBS – Chairman
Mr. Bala Achari	-	Accountant
Mrs. Sushil Kumar	-	Secretary/HR

e] Full Board Members:

Mr. Dip Narayan	-	Chief Executive Officer/HIBS – Chairman
Mr. Bala Achari	-	Accountant
Ms. Sushil Kumar	-	Secretary/HR
Ms. Manjula Sahay	-	Credit Controller/Accounts Officer
Ms. Ronika Mishra	-	Assistant Health Inspector
Mr. Unayz Asum Usama	-	Assistant Building Surveyor
Mr. Ramesh Kumar	-	Works Supervisor
Mr. Mohammed Shafiq	-	Market Manager
Mr. Hirendra Kumaran	-	Landscaper/Gardener
Mr. Sanjnesh Nadan	-	Electrician

1.2. COUNCIL AND COMMITTEE MEETINGS

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

Ordinary Council Meetings	-	11	
Annual Meeting	-	Nil	
Market/Parks & Library Committee Meetings	-	12	
Building/ Health & Works Committee Meetings	-	12	-
Finance Capital Development/Planning & Traffic Com. Meetings	-	11	
Staff and Tender Committee Meetings	-	12	
Special Committee Meetings	-	4	
Emergency and Extra Ordinary Council Meetings	-	Nil	

1.3 **LIBRARY REPORT**

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

The Library has been providing services to people of Ba. Users/Readers 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.

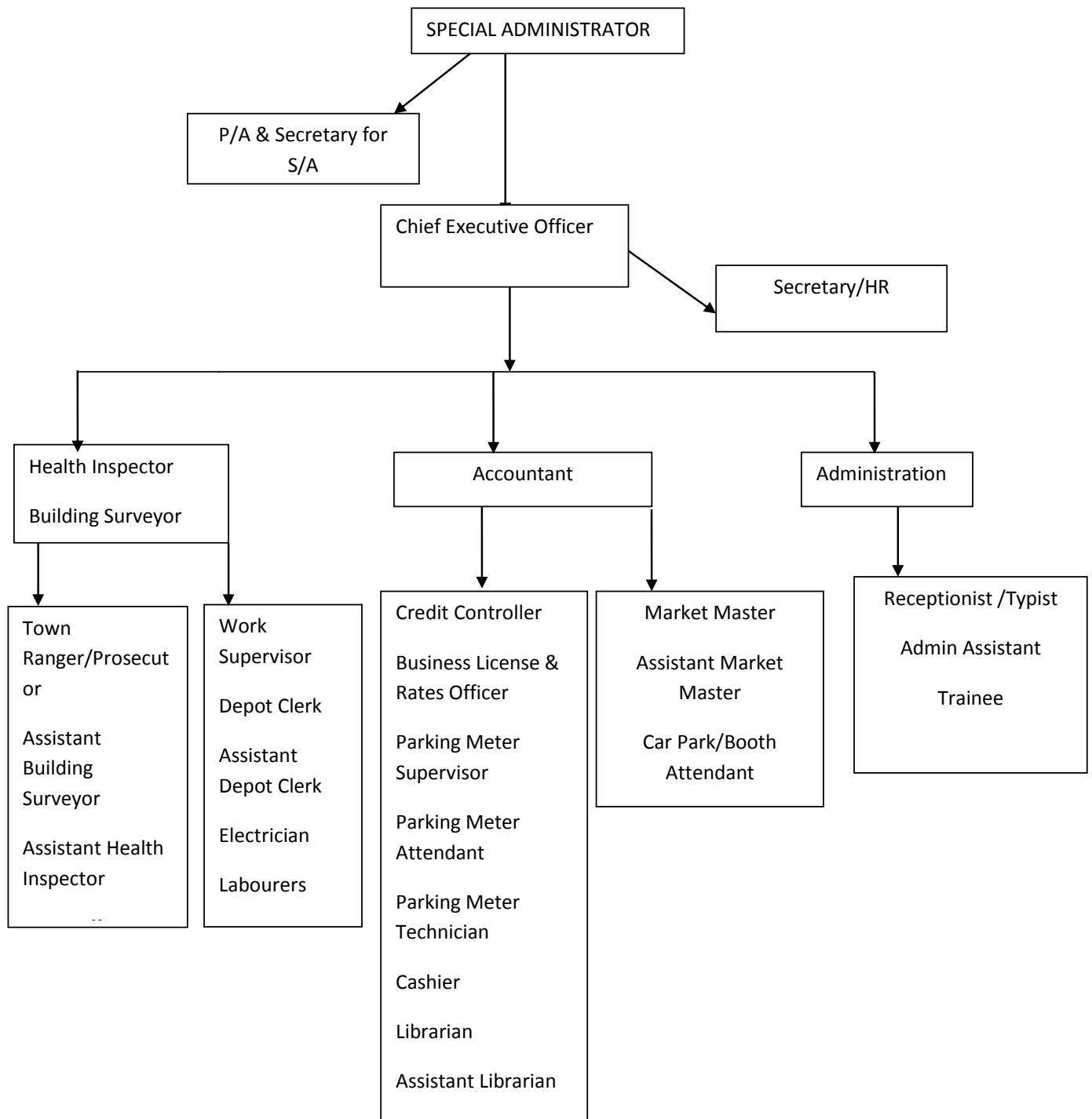
The operating hours are:

- 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 2015



3.0 OFFICIAL VISITORS TO THE COUNCIL - 2015

8/7/2015	-	His Excellency Takuji Hanatani	-	Ambassador of Japan
9/7/2015	-	Mr. Isikeli Vuniwaqa	-	Deputy Commissioner
11/8/2015	-	Hon. Rosy Sofia Akbar	-	Ministry of Women/Children/ Poverty Alleviation
31/7/2015	-	Hon. Lorna Eden	-	Assistant Minister – Ministry of Local Government, Housing and Environment

4.0 URBAN SANITARY DISTRICT OF BA

4.1 ANNUAL REPORT OF HEALTH INSPECTOR FOR THE YEAR 2015

Council carried out 2 clean up campaigns, one in February with 205 loads of rubbish and 2nd one in September with 137 loads. Dog Trapping was carried out from January till March whereby 41 dogs were trapped. Mosquito Spraying was carried out twice in all 5 wards in 2015.

Number of meetings, trainings and workshops were attended by the Building and Health department officers which was organised by other Government departments and NGO's.

National Environment Week Celebration was carried out in Ba from 2nd - 5th June at Council Hall and Launching was done by the Minister for Local Government and Environment (Mr. Praveen Bala) at the Ba Market Ground.

Visited 15 Schools for Judging of the Compost with department of Environment. Clean Schools Awards Function was carried out on 20th November at Ba Civic Hall.

Summary of Inspections:			
TYPE OF PREMISES	INSPECTION	REINSPECT	TOTAL
Public Health Complaints and Nuisance	822	671	1493

Written Notices, Etc. Issued:

intimation notice	53
Overgrowth notice	112

Total of 448 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 330 Complaints received, investigated and notices issued for the year 2015.

Food Premises such as 84 Restaurants & Refreshment Bars, Butcher, 29 Supermarkets and 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. School visits were carried out 80 times. Total of 1493 premises were inspected.

Building Applications Received FOR YEAR 2015

Application in respect of Developments:-	<u>No.</u>	<u>Approved</u>	<u>Value</u>
New Buildings	11	11	\$ 10,458,500.00
Alterations and Repairs (Extension)	21	21	\$ 658,000.00
Miscellaneous Works (Fencing)	14	14	\$ 288,000.00
Outline Application	0	0	\$ -
TOTAL	46	46	\$ 11,404,500.00

<u>Completion Certificates Issued in Respect of:-</u>	<u>No.</u>	<u>Value</u>
New Commercial Buildings	4	\$ 7,400,000.00
New Dwellings	9	\$ 1,020,000.00
Alterations and Repairs/ Extension	2	\$ 40,000.00
Miscellaneous Works	0	\$ -
TOTAL	15	\$ 1,060,000.00

There were total of 46 building applications received for the year 2015 out of which 11 applications were for construction of New Buildings, 21 applications were for Alteration, Repair or Extension to existing buildings and 14 applications were for Miscellaneous works which includes Fencing, Retaining Walls, car port, etc and 1 Outline application with the total building value of **\$11,404,500.00**. All applications were approved.

In year 2015 there were 9 New Dwelling Houses, 4 New Commercial Building and 1 Alteration, Repair/ Extension Buildings that were completed and final inspections were carried out with the total building value of **\$1,060,000.00**.

Rezoning & Subdivision

There were 2 Rezoning application received for the year 2015 and both applications were approved.

3 Subdivision applications were received for the year 2015 whereby 2 applications were approved and 1 was refused.

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 2015

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.

Loans

The Council met all its loan repayments for the year 2015. The outstanding loan to lending institutions by end of 2015 were as follows:-

a]	Ba Market Complex A/c – BSP BANK	-	\$ 2,472,586.00

			\$ 2,472,586.00

Fund Balances

A summary of the results [audited] of each fund operations for 2015 were as follows:-

Fund	Revenue	Expenditure	Surplus/Deficit
General Revenue A/c	\$1,921,149.00	\$1,548,902.00	\$ 372,248.00
Loan Repayment A/c	\$ 140,181.00	\$ 104,836.00	\$ 35,345.00
Parking Meter A/c	\$ 36,691.00	\$ 32,571.00	\$ 4,120.00

Council Insurance

A Comprehensive Insurance Cover was held with New India Assurance on all Council's properties and assets with effect from 4.00pm 14/02/14, which was renewed on 14/02/15.

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. Garbage collection was done three days in week at Yalalevu, Namosau, Varoka and Varadoli and Extended Town Boundary. Dump cleared on regular basis with the Council Excavator and Truck.

7.4 MARKET REPORT- 2015

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

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 404 temporary Stalls.

Mixed Grog Stall 99

Corridor Stall on open perimeter of main market 137

Outside Market also had 9 Sweet Carts and 2 Fancy Goods Cart.

Handicraft Stall in Bure 20

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	-	\$1-15
Vegetable wholesale per day	-	\$1-15
Groceries wholesale per 3 ton truck	-	\$2.30 per day
General wholesale per big trucks	-	\$3.45 per day
Sweet Cart per week	-	\$9.20

Fancy Cart per week	-	\$10.95
Ladies accommodation at bure per night	-	\$2.00
Market Vendors Vehicle monthly parking fees	-	\$20.30
Sale of mixed grog at Grog market per stall	-	\$2.05
Sale of raw grog per stall per day (inside market)	-	\$2.15
5. Market Revenue:		
(1) Market Stall Fees	-	\$374,957.00
(2) Fish Market Fees	-	\$ 7502.00
Taxi Park Fees	-	\$36,639.50
Commercial Vehicles Fees	-	\$63,210.88
Car Park Booth	-	\$77,676.62
GRAND TOTAL		\$559,986.00
=====		

7.5 Conclusion:

In 2015 there was increase in market revenue and decrease in Car Park Revenue.

7.6. Capital Development

Grant from Ministry of Local Government for the construction of multipurpose court amounting to \$203,500 and from UN Women for market upgrading amounting to \$23,389.00

8.0 PARKING METER REPORT - 2015

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

2. The Council had 120 metered spaces in Town which were as follows:-

(a)	Ganga Singh Street	-	35
(b)	Bank Street	-	9
(c)	Main Street	-	76

120

3. Regulations: The Parking Meter Department's prime function was to enforce Sections 85(1)(a) and 87 of Land Transport (Traffic) Regulations 2000 and act on related circumstances of Parking Meter Bookings.

Also the delegation of Enforcement Authority to Council Officers enabled us to enforce parts of LTA Acts and Regulations for the purpose of controlling and regulating traffic flow in Ba Town, which included:-

Parking Meter Offence
Regulations 20 and 87 of LTA Act
Illegal Parking and Stopping

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

Carried out operations against illegal operators i.e. Mini Vans and private cars

4. Meter Maintenance: Parking Meters on the streets were repaired and maintained on daily basis by the Parking Meter Technician. These works included:-
Clearing Blocked Meters
Replacing Damaged Parts
Adjusting Improper Readings
Servicing Parking Meter Mechanism and Stripes and
Reassembling Multiple Parts
Winding of all Parking Meters twice a week.
5. Toll Collection:
Parking Meter toll collections were carried out twice a week that is on Tuesdays and Fridays by the Technician and any one Officer from the Department.
6. Free Parking: There were many areas of free parking within Town. Some of the vehicles were parked in these areas the whole day. To solve this problem the Council had put up 'No Parking Signs' around Town to boost the Department's revenue.
7. Anti-Litter Works: The three Parking Meter Attendants were also involved in Anti-Litter works. Offenders when sighted were warned and made to comply with litter laws via verbal warning and also being served with litter notices.

9.0 COUNCIL'S COMMENTS ON AUDITOR GENERAL'S OPINION

Council will comply with the IFRS for SMES from year 2016.

10.0 ACKNOWLEDGEMENT

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 Chief Executive Officer, 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

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

I have audited the accompanying financial statements of Ba Town Council, which comprise the statement of financial position as at 31 December 2015, the statement of income and expenditure, statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information as set out on notes 1 to 16.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

1. According to Section 57 of the Local Government Act, Ba Town Council is required to prepare its financial statements in accordance with accounting standards approved by the Fiji Institute of Accountants. The Council is yet to comply with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs).

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

2. The Council did not perform monthly VAT reconciliations for the financial year ended 31 December 2015. I was also unable to obtain sufficient and appropriate audit evidence through alternative audit procedures. Therefore, I am unable to satisfy myself on the accuracy of the VAT payable of \$162,690 reported in the financial statements.
3. There is an un-reconciled variance of \$139,523 in rates receivable balance between general ledger and the rate debtors listing. Due to the variance I was unable to satisfy myself on the accuracy of rate receivable balance of \$829,977 reported in the financial statements.
4. There is un-reconciled variance of \$297,279 in property, plant and equipment between general ledger balance and fixed assets schedule. Due to the variance I was unable to satisfy myself on the accuracy of property, plant and equipment balance reported in the financial statements.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for disclaimer of opinion paragraphs, I am unable to and do not express an opinion as to whether the financial statements present fairly in accordance with International Financial Reporting Standards for Small and Medium-sized Entities the financial position of Ba Town Council as at 31 December 2015 and the results of its operations for the year then ended.



Ajay Nand
AUDITOR GENERAL



Suva, Fiji
22 June, 2017

**BA TOWN COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

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BA TOWN COUNCIL
STATEMENT OF FINANCIAL POSITION - GENERAL FUND
AS AT 31 DECEMBER 2015

	Notes	2015 \$	2014 \$
CURRENT ASSETS			
Cash and cash equivalent	2	449,657	129,800
Receivables	3	857,947	847,373
Advance	4	154,626	155,636
Other receivables		12,615	-
Total current assets		<u>1,474,845</u>	<u>1,132,809</u>
NON CURRENT ASSETS			
Property, plant and equipment	5	<u>16,771,162</u>	<u>16,734,198</u>
Total non current assets		<u>16,771,162</u>	<u>16,734,198</u>
TOTAL ASSETS		<u>18,246,007</u>	<u>17,867,007</u>
CURRENT LIABILITIES			
Bank overdraft	2	-	73,958
Creditors and borrowings	6	128,562	163,218
Sundry deposits		21,844	1,513
Term loans	7	317,520	317,520
Provisions	8	42,011	25,081
VAT payable		162,690	138,084
Deferred grant	9 (i)	<u>277,743</u>	<u>50,854</u>
Total current liabilities		<u>950,370</u>	<u>770,228</u>
NON CURRENT LIABILITIES			
Term loans	7	<u>2,155,066</u>	<u>2,363,801</u>
Total non-current liabilities		<u>2,155,066</u>	<u>2,363,801</u>
TOTAL LIABILITIES		<u>3,105,436</u>	<u>3,134,029</u>
NET ASSETS		<u>15,140,571</u>	<u>14,732,978</u>
MUNICIPAL FUNDS			
Accumulated funds (Page 5)		5,356,480	4,948,887
Reserves	10	<u>9,784,091</u>	<u>9,784,091</u>
TOTAL MUNICIPAL FUNDS		<u>15,140,571</u>	<u>14,732,978</u>

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

In my 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 2015 and of the state of affairs as at that date.


 Mr. Dip Narayan
 Chief Executive Officer
 Date: 27/6/17



**BA TOWN COUNCIL
STATEMENT OF CHANGES IN ACCUMULATED FUNDS - GENERAL FUND
FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015	2014
	\$	\$
General Fund		
Balance at the beginning of the year	4,559,474	4,331,694
Net Surplus for the year - General Fund (page 6)	372,248	227,780
Balance at the end of the year	<u>4,931,722</u>	<u>4,559,474</u>
Loan Fund		
Balance at the beginning of the year	389,413	571,016
Net surplus / (loss) for the year - Loan Rate Fund (page 7)	35,345	(181,603)
	<u>424,758</u>	<u>389,413</u>
Total Accumulated Funds	<u>5,356,480</u>	<u>4,948,887</u>

The Statement of Change in Accumulated Funds is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 13 to 19.

BA TOWN COUNCIL**STATEMENT OF INCOME AND EXPENDITURE - GENERAL FUND
FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015	2014
	\$	\$
INCOME		
Building and subdivision	9,432	31,275
Bus station	31,406	30,171
Business, trading and other licenses	146,370	151,412
Deposit	777	-
Government grant	-	316,777
Garbage dump	11,865	7,174
General rate	345,442	355,969
Hire auditorium fees	46,702	37,420
Interest - overdue rates	67,206	162,586
LICI commission	459	467
Market	382,459	329,756
Municipal car park	177,527	183,849
Rent from council properties	606,245	584,043
Sports grounds	20,428	20,366
Sundries	74,832	62,204
Total income	1,921,149	2,273,469
EXPENDITURE		
Administration	270,779	283,659
Ba market complex	52,908	180,983
Bus station, civic building, depot & staff quarters	1,976	3,543
Capital development expense	912	307,629
Council expenses	17,453	40,025
Depreciation	251,048	249,549
Maintenance of streets, drains and verges	238,499	243,500
Health and building	148,730	144,281
Interest on motor vehicle finance	-	14,587
Library services	8,653	8,101
Market	120,427	120,460
Municipal car park	75,989	69,197
Municipal hall	26,474	28,739
Property expense	73,959	44,475
Parks and gardens	62,299	92,162
Public works	170,245	181,187
Streetlights	28,551	33,612
Total expenditure	1,548,902	2,045,689
Net surplus for the year	372,248	227,780

The Statement of Income and Expenditure 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 - LOAN RATE FUND
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015	2014
	\$	\$
INCOME		
Loan rate	140,181	149,742
Total income	<u>140,181</u>	<u>149,742</u>
EXPENDITURE		
Interest	104,836	331,345
Total expenditure	<u>104,836</u>	<u>331,345</u>
Net surplus/(deficit) for the year	<u>35,345</u>	<u>(181,603)</u>

The Statement of Income and Expenditure 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 FINANCIAL POSITION - PARKING METER FUND
AS AT 31 DECEMBER 2015

	Notes	2015 \$	2014 \$
CURRENT ASSETS			
Cash on hand	2	47	-
Cash at bank	2	5,891	3,566
Total current assets		<u>5,938</u>	<u>3,566</u>
NON CURRENT ASSETS			
Property, plant and equipment	5	63	123
Total non current assets		<u>63</u>	<u>123</u>
TOTAL ASSETS		<u>6,001</u>	<u>3,689</u>
CURRENT LIABILITIES			
Creditors and borrowings	6	155,893	158,785
Vat payable		175	49
Provisions	8	2,368	1,410
Total current liabilities		<u>158,436</u>	<u>160,244</u>
TOTAL LIABILITIES		<u>158,436</u>	<u>160,244</u>
DEFICIENCY IN NET ASSETS		<u>(152,435)</u>	<u>(156,555)</u>
Capital employed			
ACCUMULATED LOSSES (Page 7)		(182,416)	(186,536)
Asset revaluation reserve	10	29,981	29,981
ACCUMULATED FUNDS IN DEFICIT		<u>(152,435)</u>	<u>(156,555)</u>

The Statement of Financial Position is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 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 Town Council's operations for the year ended 31 December 2015 and of the state of affairs as at that date.


 Mr. Dip Narayan
 Chief Executive Officer
 Date: 29/6/17



BA TOWN COUNCIL
STATEMENT OF CHANGES IN ACCUMULATED FUNDS - PARKING METER
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015	2014
	\$	\$
PARKING METER FUND		
Balance at the beginning of the year	(186,536)	(181,856)
Net Surplus (Deficit) for the year - Parking Meter (page 10)	<u>4,120</u>	<u>(4,680)</u>
Balance at the end of the year	<u>(182,416)</u>	<u>(186,536)</u>

The Statement of Change in Accumulated losses 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 - PARKING METER FUND
FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015 \$	2014 \$
INCOME		
Traffic offence	2,461	2,181
Infringement fines	14,330	10,788
Meter tolls	18,011	14,929
Parking permits	1,611	1,840
Miscellaneous income	279	28
Total income	36,691	29,766
EXPENDITURE		
Bank Fees	238	123
Depreciation	63	61
Legal and search fees	-	2,947
Meter maintenance	40	3,022
Miscellaneous	33	280
Motor vehicle expenses	-	6,589
Postage	40	-
Printing and stationery	1,933	1,584
Provision for annual leave	958	1,410
Salaries, wages and related payments	28,503	16,707
Uniforms and boots	483	323
Verification and license	280	1,400
Total expenditure	32,571	34,446
Net surplus / (deficit) for the year	4,120	(4,680)

The Statement of Income and Expenditure 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 CASH FLOWS - GENERAL FUND
FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	2015 (\$) Inflows/ (Outflows)	2014 (\$) Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from customers		1,957,912	1,833,235
Payments to trade creditors, other creditors and employees		(1,068,360)	(2,470,299)
Net cash provided by/ (used) in operating activities	11 (a) (i)	<u>889,552</u>	<u>(637,064)</u>
Cash flows from investing activities			
Acquisition of plant and equipment		<u>(288,012)</u>	<u>(11,972)</u>
Net cash used in investing activities		<u>(288,012)</u>	<u>(11,972)</u>
Cash flows from financing activities			
(Repayment)of /proceeds from borrowings		(208,735)	631,168
Receipts from to Parking Meter		<u>1,010</u>	<u>980</u>
Net cash (used) in / provided by financing activities		<u>(207,725)</u>	<u>632,148</u>
Net increase/(decrease) in cash and cash equivalents		393,815	(16,888)
Cash and cash equivalent at the beginning of the year		<u>55,842</u>	<u>72,730</u>
Cash and cash equivalent at the end of the year	11 (a) (ii)	<u>449,657</u>	<u>55,842</u>

The Statement of cash flow 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
STATEMENT OF CASH FLOWS - PARKING METER FUND
FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	2015 (£) Inflows/ (Outflows)	2014 (£) Inflows/ (Outflows)
Cash flows from operating activities			
Receipts from customers (meter tolls and other revenues)		36,690	29,766
Payments to suppliers and employees		(34,318)	(34,594)
Net cash provided by/(used) in operating activities	11 (b) (i)	<u>2,372</u>	<u>(4,828)</u>
Net increase/(decrease) in cash and cash equivalents		2,372	(4,828)
Cash and cash equivalent at the beginning of the year		<u>3,566</u>	<u>8,394</u>
Cash and cash equivalent at the end of the year	11 (b) (ii)	<u>5,938</u>	<u>3,566</u>

The Statement of cash flow 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 2015

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 2015 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' property, plant and equipment are depreciated using the straight line 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%

(d) Trade & Other Receivables

Receivables are stated at expected realizable 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) Revenue Recognition

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

(f) 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 2015

(g) Fund Accounting (Cont'd)

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 is received.

Details of Special Purpose Fund maintained by the Council are :

Parking Meter Fund

The Council, in compliance with the Land Transport Act, has to maintain a separate account for the operation of Parking Meter in designated area of road within the municipality.

(h) Income Tax

The Council is exempt from income tax in accordance with the provisions of section 17 of the Fiji Income Tax Act.

(i) Comparatives

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

(j) Leave Entitlement

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

NOTE 2. CASH AND CASH EQUIVALENT		2015	2014
		\$	\$
Petty cash		200	200
Cash on hand		12,400	499
Cash at bank	General Fund - BSP	313,385	90,569
	Reserve Account - WBC	55,978	32,041
	Capital Works Account - WBC	1,910	4,835
	General Fund - WBC	65,784	1,656
		<u>449,657</u>	<u>129,800</u>
Bank overdraft:	General Fund - BSP	-	(73,958)
		<u>-</u>	<u>(73,958)</u>
Parking Meter Fund			
Cash at bank		5,891	3,566
Cash on Hand		47	(33)
		<u>5,938</u>	<u>3,533</u>
NOTE 3. RECEIVABLES			
General Fund			
Rate debtors		829,977	756,436
Provision for doubtful debts		(95,015)	(95,015)
Other sundry debtors		122,985	185,952
		<u>857,947</u>	<u>847,373</u>

BA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2015

NOTE 4.	ADVANCE	2015 \$	2014 \$
	Advance to parking meter	154,626	155,636

NOTE 5. PROPERTY, PLANT AND EQUIPMENT

Written down values of property, plant and equipment are as follows:

(a)	General fund		
	Leasehold land - at valuation	3,688,238	3,729,206
	Building - at valuation	12,818,474	12,499,095
	Plant and equipment - at valuation	143,691	181,506
	Motor vehicles - at valuation	42,575	77,162
	Work in Progress	78,183	247,229
	Total property, plant and equipment, net - General Fund	<u>16,771,161</u>	<u>16,734,198</u>
	<u>Parking Meter account</u>		
	Office equipment and fixtures - at valuation	63	123
	Total property, plant and equipment, net - Parking meter	63	123

Property, plant and equipment were revalued as at 31 December 2007 by Fairview Valuations, Suva.

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 are as follows:

General Fund

Leasehold land - valuation

Carrying amount at beginning	4,056,950	4,056,950
Accumulated Amortization	(327,744)	(286,776)
Amortization	(40,968)	(40,968)
	3,688,238	3,729,206

Building - valuation

Carrying amount at beginning	13,954,956	13,506,214
Accumulated Depreciation	(1,007,119)	(873,394)
Addition	6,835	-
Depreciation	(136,197)	(133,725)
	12,818,475	12,499,095

Plant and equipment - at valuation

Carrying amount at beginning	328,994	342,038
Accumulated Depreciation	(177,450)	(145,004)
Addition	31,442	22,136
Depreciation	(39,295)	(37,664)
	143,691	181,506

BA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2015

Movements in Carrying Amounts - General Fund (Cont'd)			
		2015	2014
		\$	\$
<u>Motor Vehicles - at valuation</u>			
Carrying amount at beginning		332,591	347,311
Accumulated Depreciation		(260,649)	(238,177)
Additions		5,220	5,220
Depreciation		(34,587)	(37,192)
		<u>42,575</u>	<u>77,162</u>
<u>Work in Progress</u>			
Carrying amount at beginning		247,229	-
Additions		78,183	-
Transfer to Assets		(247,229)	247,229
		<u>78,183</u>	<u>247,229</u>
Total balance as at 31 December 2015		<u>16,771,162</u>	<u>16,734,198</u>
(b) Movements in Carrying Amounts - Parking Meter			
<u>Parking Meter</u>			
<u>Office equipment and fixtures - at valuation</u>			
Carrying amount at beginning		1,141	1,141
Accumulated Depreciation		(1,018)	(957)
Depreciation		(60)	(61)
		<u>63</u>	<u>123</u>
<u>Plant, machinery and tools - at valuation</u>			
Carrying amount at beginning		28,787	28,787
Accumulated Depreciation		(28,787)	-
Depreciation		-	(28,787)
		<u>-</u>	<u>-</u>
Total balance as at 31 December 2015		<u>63</u>	<u>123</u>
NOTE 6. CREDITORS AND BORROWINGS			
<u>General Fund</u>			
Sundry creditors and accruals		127,964	163,218
Other creditors		598	-
		<u>128,562</u>	<u>163,218</u>
<u>Parking Meter Fund</u>			
Advance from general fund		154,369	155,636
Other creditors		1,524	3,149
		<u>155,893</u>	<u>158,785</u>
NOTE 7. TERM LOANS			
<u>General Fund</u>			
Bank of South Pacific		42,876	121,727
Bank of South Pacific		2,429,710	2,559,594
		<u>2,472,586</u>	<u>2,681,321</u>

BA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2015

NOTE 7.	TERM LOANS (Cont'd)	2015 \$	2014 \$
	Loan principal commitment at balance date:		
	Payable within one year	317,520	317,520
	Payable later than one year, not later than two years	283,020	277,841
	Payable later than two years, not later than five years	704,160	704,160
	Payable later than five years	1,167,886	2,271,051
		<u>2,472,586</u>	<u>3,570,572</u>
	Less future finance charges not provided for	-	(889,251)
		<u>2,472,586</u>	<u>2,681,321</u>
	Represented in the balance sheet as:		
	Current	317,520	317,520
	Non-current	2,155,066	2,363,801
		<u>2,472,586</u>	<u>2,681,321</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.		
NOTE 8.	PROVISIONS		
	<u>General Fund</u>		
	Annual leave	<u>42,011</u>	<u>25,081</u>
	<u>Parking Meter Fund</u>		
	Annual leave	<u>2,368</u>	<u>1,410</u>
NOTE 9. (i)	<u>Deferred grant</u>		
	This amount represents the grants received from the Ministry of Local Government in 2015 of \$203,500 and from UN Women of \$23,389 for Construction of multi purpose court and Market upgrading respectively.		
	Opening balance	50,854	-
	Grant received	226,889	50,854
	<u>Less recoupment into income statement</u>	-	-
	Closing Balance	<u>277,743</u>	<u>50,854</u>
(ii)	<u>Unutilized grant</u>		
	Opening balance	50,854	-
	Grant received	226,889	267,631
	Less Amount Utilized	(224,902)	(216,777)
	Closing Balance	<u>52,841</u>	<u>50,854</u>
NOTE 10.	RESERVES		
	<u>Current account</u>		
	Asset revaluation reserve	<u>9,784,091</u>	<u>9,784,091</u>
	<u>Asset Revaluation Reserve comprise of :</u>		
	Revaluation increment on assets	<u>9,784,091</u>	<u>9,784,091</u>
		<u>9,784,091</u>	<u>9,784,091</u>

BA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2015

NOTE 10. Cont'd

Parking meter account

Asset revaluation reserve	29,981	29,981
	<u>29,981</u>	<u>29,981</u>
<u>Asset Revaluation Reserve comprise of :</u>		
Revaluation increment on assets	29,981	29,981
	<u>29,981</u>	<u>29,981</u>

NOTE 11. NOTES TO THE STATEMENT OF CASH FLOWS

(a)	(i)	2015	2014
	Reconciliation of Net Cash provided by Operating Activities to Net Surplus	\$	\$
	Net surplus for the year - General fund	372,248	227,780
	Net surplus/(deficit) for the year - Loan rate fund	35,345	(181,603)
	Depreciation	251,048	249,549
	Provisions	16,930	24,951
	Net cash provided by operating activities before changes in assets and liabilities	675,571	320,677
	Change in assets and liabilities:		
	Increase in other assets	(23,189)	(288,100)
	Increase in provisions	-	29,599
	Increase in creditors and borrowings	237,170	(699,240)
	Net cash inflows from operating activities	<u>889,552</u>	<u>(637,064)</u>
	(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	449,657	129,800
	Bank overdraft	-	(73,958)
		<u>449,657</u>	<u>55,842</u>
(b)	Parking Meter Fund		
	(i) Reconciliation of Net Cash provided by Operating Activities to Net Surplus		
	Net surplus/(deficit) for the year	4,120	(4,680)
	Provisions	958	771
	Depreciation	63	123
	Net cash provided by operating activities before changes in assets and liabilities	5,141	(3,786)
	Decrease in sundry creditors	(2,766)	(980)
	Net cash inflows from operating activities	<u>2,375</u>	<u>(4,766)</u>

BA TOWN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2015

NOTE 11 Cont'd

(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	47	(33)
Cash at bank	5,891	3,566
	<u>5,938</u>	<u>3,533</u>

NOTE 12. CAPITAL COMMITMENTS

Capital commitment at balance date is NIL (2014 - NIL)

NOTE 13. CONTINGENT LIABILITIES

An amount of \$69,818 is held in BSP as a guarantee in respect of Fiji Electricity Authority for Civic building and Ba market Complex Building.

NOTE 14. PRINCIPAL ACTIVITY

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

NOTE 15. SUBSEQUENT EVENTS

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.

NOTE 16. COUNCIL DETAILS

The BA Town Council was established under Local Government Act (Cap 125 Rev 1985) and section 5 of the Subsidiary's Legislation. The Council's Office is located at Civic Center Tabua Place, Ba.