



INDEPENDENT AUDITOR'S REPORT

To the Members of the Honiara City Council

Report on the Audit of the Financial Statements

Disclaimer Opinion

I have audited the accompanying financial statements of the Honiara City Council, which comprise the Statement of Receipts and Payments and Statement of Comparison of Budget and Actual Amount for the year ended 31 December 2015, and a summary of significant accounting policies and other explanatory notes.

I do not express an opinion on the accompanying financial statements of the Honiara City Council. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

The disclaimer of opinion is attributed to the continuous failure in the system of recording and controlling accounting transactions and insufficient audit evidence to support transactions and accounts. I was unable to confirm or verify by alternative means the balances and disclosures with respect to the financial statements. As a result of these matters I could not determine whether any adjustments might have been found necessary in respect of the receipts, disbursements and cash in the financial statements

I have conducted my audit in accordance with International Standards of Supreme Audit Institutes (ISSAIs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Council in accordance with the International Standards of Supreme Audit Institutions (ISSAI Code) together with the ethical requirements that are relevant to my audit of the financial statements in Solomon Islands and I have fulfilled my other ethical responsibilities in accordance with these requirements and the ISSAI Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my disclaimer opinion.

Responsibilities of Management and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with IPSAS, and for such internal control as the management determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Honiara City Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Honiara City Council financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not guaranteed that an audit conducted in accordance with ISSAI will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or aggregate, they could reasonably be expected to influence the economic decisions of users taken on basis of the financial statements.

As part of an audit in accordance with ISSAI, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policy used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as going concern. If I conclude that material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with management and those charge with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.

I also provide management and those charge with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguard.

Report on Other Legal and Regulatory Requirements

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

In my opinion:

- i) No proper books of account have been kept by the Council, sufficient to enable the preparation of statement of cash receipts and payments;
- ii) To the best of my knowledge and according to information and explanations given to me, the statement of cash receipts and payments do not fully give the information required by the Honiara City Act 1999 in the manner so required; and
- iii) The Council did not comply with the requirements of the Honiara City Act 1999 which require the financial statements to be submitted to the Office of the Auditor-General not later than three (3) months of the following year to which the financial statements relate. The signed statements were presented to me on 12th September 2018.



Peter Lokay
Auditor-General

Office of the Auditor-General
Honiara, Solomon Islands

1 November 2019



Honiara City Council

Financial Statements

For the year ended 31st December 2015

Honiara City Council

Financial Statements

For the year ended 31st December 2015

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Honiara City Council
Statement of Cash Receipts & Payments
For the year ended 31st December 2015

Notes	2015 Receipts / (Payments) controlled by entity	2015 Payment by third parties	2014 Receipts / (Payments) controlled by entity	2014 Payment by third parties
	SBD \$	SBD \$	SBD \$	SBD \$
Receipts				
Grants & Aid				
SIG Grants	6	2,080,864	-	707,003
External Assistance				
Multilateral Agencies (World Bank REP)	7	-	7,915,000	-
Other Grants & Aid				
Non Governmental organisations assistance - Commonwealth Local Government Forum (CLGF)	8	-	-	-
Other Receipts				
Fees, Rates and Licenses	9	30,553,314	-	22,912,668
House Rental Income	11	13,140	-	12,217
Income from Commercial Activities / Investments	10	184	-	5,105
Sundry Receipts	11	933,320	-	158,210
Other Receipts		16,826	-	440
Total receipts		33,597,647	7,915,000	23,795,643
Payments				
Operations				
Salaries and Wages	12	3,818,314	1,634,497	3,935,803
Employee Expenses - Non-Direct Employees	13	-	-	-
Allowances (Employees)	14	4,429,589	-	2,862,085
Allowances and Grants (Elected Members)	15	3,908,640	-	2,986,136
Operating Disbursements / Office Expenses	16	14,777,542	5,132,210	10,609,452
Repairs & Maintenance	17	5,220,858	-	1,129,764
Councilor & Other Receivables		290,998	-	285,935
		32,445,941	6,766,707	21,809,175
Capital Expenditures				
Plant & Equipment	18	-	-	310,885
Vehicles	19	445,867	-	149,200
Land, Buildings & Roads	20	972,826	-	1,988,747
Total Capital Expenditures		1,418,693	-	2,448,832
Total Payments		33,864,634	6,766,707	24,258,007
Increase/(Decrease) in Cash		(266,987)	1,148,293	(462,364)
Cash at beginning of year (1 January 2015)		(851,484)	-	(389,120)
Increase/(Decrease) in Cash		(266,987)	1,148,293	(462,364)
Cash at end of year (31 December 2015)		(1,118,471)	1,148,293	(851,484)

The above information is a true and fair view of the receipts and payments for the year ended 31st December 2015.

Treasurer

Chairman of Finance

Date Authorised: 12/9/18



Honiara City Council
Statement of Comparison of Budget & Actual Amount
For the year ended 31st December 2015
(Classification of Payments by Function)

	Actual Amounts (Receipts / (Payments) controlled by entity)	Final Budget	Original Budget	Difference (Final Budget & Actuals)
	SBD \$	SBD \$	SBD \$	SBD \$
Cash Inflows				
Mayors Office	-	-	-	-
Administration	309,647	812,000	812,000	(502,353)
Finance	22,404,902	15,834,000	15,834,000	6,570,902
Market Services	5,228,925	4,387,308	4,387,308	841,617
Planning	2,673,729	2,190,710	2,190,710	483,019
Works	137,442	172,000	172,000	(34,558)
Law Enforcement	1,200	50,000	50,000	(48,800)
Youth, Sports & Women	461,682	1,016,300	1,016,300	(554,618)
Education	0	1,202,000	1,202,000	(1,202,000)
Health & Medical	172,430	165,000	165,000	7,430
Rapid Employment Project	0	-	-	-
External Revenues	2,080,864	4,268,005	4,268,005	(2,187,141)
Total Receipts	33,470,821	30,097,323	30,097,323	3,373,498
Cash Outflows				
Mayor Office	6,945,895	7,073,600	7,073,600	(127,705)
Administration	2,736,098	4,404,965	4,404,965	(1,668,867)
Finance	2,567,310	2,374,599	2,374,599	192,711
Market Services	2,871,682	1,556,283	1,556,283	1,315,399
Lands & Planning	1,860,221	1,308,016	1,308,016	552,205
Works	11,663,390	8,701,122	8,701,122	2,962,268
Law Enforcement	3,331,326	1,959,453	1,959,453	1,371,873
Youth, Sport & Women	1,045,449	2,703,250	2,703,250	(1,657,801)
Education & Training	1,103,628	1,626,787	1,626,787	(523,159)
Health & Medical	447,447	635,000	635,000	(187,553)
HCC Disaster	61,948	455,000	455,000	-
Others	546,765	-	-	546,765
Total Payments	35,181,162	32,798,075	32,798,075	2,776,139
Net Cash Flows	(1,710,340)	(2,700,752)	(2,700,752)	597,360

Honiara City Council Notes to the Financial Statements

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Cash Basis IPSAS (International Public Sector Accounting Standards) *Financial Reporting Under the Cash Basis of Accounting*.

Reporting Entity

The financial statements are for the Honiara City Council.

The Council's operations are governed by the *Honiara City Act 1999*.

The Council is a body corporate established under section 4(1) of the *Honiara City Act 1999*. Its main office is located in Honiara City, Solomon Islands. The Council operates in the local government jurisdiction of Honiara City within the State of Solomon Islands.

The Minister for Home Affairs administers the *Honiara City Act 1999*. The Minister has oversight of aspects of the Council's operations and can suspend or dissolve the Council for failure to perform its functions.

Objective of the Honiara City Council

The Council is the local government body responsible for administering Honiara City. Its functions are set out in the *Honiara City Act 1999*. These functions relate to: trade and industry; culture and environment; finance; local matters; health; education; housing; rivers and waters; local government; corporate or statutory bodies; employment; and medical services.

Payment by third parties

The government also benefits from goods and services purchased on its behalf as a result of cash payments made by third parties during the period by way of contributions. The payments made by third parties do not constitute cash receipts or payments by the government but do benefit government. They are disclosed in the *Payments by third parties* column in the Cash Receipts and Payments statements.

The amounts of payments received by third parties reflected in the Statements of Cash Receipts and Payments, have been converted from New Zealand Dollars to Solomon Island Dollars at a yearly average rate.

Reporting Currency

The reporting currency is Solomon Islands Dollars (SBD)

2. Cash

Cash included in the statement of cash receipts and payments comprise the following amounts:

	2015	2014
BSP Current Cheque Account	(1,110,178)	(934,716)
BSP Term Deposit	-	53,000
Petty cash - Others	(25,605)	12,920
Finance Petty Cash	9,312	9,312
Works Petty Cash	8,000	8,000
Cash at end of year	<u>(1,118,471)</u>	<u>(851,484)</u>

3. Borrowings

There have been no borrowings by the Honiara City Council in this financial year.

4. Authorisation Date

The financial Statement was authorised for publication onbyTreasurer &Chairman of Finance.

Honiara City Council Notes to the Financial Statements

5. Original and Final Approved Budget and comparison of Actual & Budget Amounts

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (1 January 2015 to 31st December 2015) as for the financial statements. The original budget was approved by legislative action on the.....

Overall actual expenditure is less than the total expenditure budget. The Education division was overspent due to teachers travel and transport cost which was not fully budgeted for. The Rapid Employment Project (REP) was also over spent compared to budget (both income and expenditure). No supplementary budget was done, due to having no Council sitting from August 2013 until December 2013.

	2015 Receipts / (Payments)	2015 Payment by third parties	2015 Final Budget (controlled by)
	\$	\$	\$
Note 6 - SIG Grants			
SI Government grants	2,080,864	-	3,062,197
Election Grant	-	-	2,000,000
Education Grant	-	-	-
Health Services Grant	-	-	-
Home Affairs	-	-	-
Seconded Staff	-	-	-
Total - SIG Grants	2,080,864	-	5,062,197

Note 7 - External Assistance

External Assistance was received in the form of a grant from a multilateral donor agency under the agreements specifying the purposes for which the assistance will be utilised

World Bank - Rapid Employment Project (REP)	-	7,915,000	-
	-	7,915,000	-

Undrawn External Assistance

Undrawn external assistance grants at reporting date are amounts specified in a binding agreement which relate to funding for projects currently under development, where conditions have been satisfied, and their ongoing satisfaction is highly likely, and the project is anticipated to continue to completion.

The World Bank REP is over a five year period which started in June 2010. The exchange rate used for the undrawn funds calculation is USD to SBD 8.14

	2015	2014
Closing balance of undrawn grants @ 31st December 2015	7,100,476	8,722,023

Note 8 - Other Grants & Aid

Commonwealth Local Government Forum (CLGF)

Total Other Grants & Aid	-	-
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Note 9 - Fees, Rates and Licenses

Basic Rates / Head Tax	4,711,025	-	3,900,000
Business/Bus/Taxi Licenses	7,636,294	-	5,000,000
Property Rates	8,636,915	-	6,000,000
Liquor Licenses	784,871	-	895,000
Works Income	137,442	-	172,000
Land & Planning Fees	2,673,729	-	2,190,710
Education & Training Fees	-	-	1,202,000
Health & Medical Fees	172,430	-	165,000
Youth, Women & Sports Fees	461,682	-	1,016,300
Market Income	5,228,925	-	4,387,308
Total - Fees, Rates and Licenses	30,443,314	-	24,928,318

Honiara City Council
Notes to the Financial Statements

	2015 Receipts / (Payments) controlled by entity	2015 Payment by third parties	2015 Final Budget (controlled by entity only)
Note 10 - Income from Investments			
Bank South Pacific Interest	\$ 184	\$ -	\$ 10,000
Total Income from Investments	184	-	10,000
Note 11 - Sundry Receipts			
Other Admin Income	333,399	-	304,000
Miscellaneous Receipts	611,861	-	37,000
Election fee	-	-	500,000
Litter & Sport Fines	-	-	50,000
Magistrate Court Fines	1,200	-	-
Total Sundry Receipts	946,460	-	891,000
Total Revenue	33,470,821	7,915,000	30,891,515
Note 12 - Salary & Wages			
Mayor Office	58,560	-	23,200
Administration	486,297	-	629,903
Finance	579,767	-	529,010
Market	552,233	-	408,263
Lands & Planning	292,337	-	333,650
Works	1,450,822	-	1,400,513
Law Enforcement	1,032,056	-	725,243
Youth, Sport & Women	241,643	-	266,458
Education	551,784	-	200,000
Health	-	-	-
Rapid Employment Project	-	1,634,497	-
Total Salary & Wages	5,245,499	1,634,497	4,516,240
Note 13 - Employee Expenses - Non-Direct Employees			
SIG seconded staff	-	-	-
Rapid Employment Project	-	-	-
CLGF Technical Assistance	-	-	-
Total Employee Expenses - Non Direct	-	-	-
Note 14 - Allowances & Grants (Employees)			
Housing allowances	822,190	-	788,329
Other Allowances	1,120,106	-	531,183
Overtime Allowances	2,487,292	-	687,528
Total Allowances & Grants (Employees)	4,429,589	-	2,007,040
Note 15 - Allowances and Grants (Elected Members)			
Members Housing Allowance	19,477	-	28,800
Members Transport Allowance	22,705	-	28,800
Members Overseas Allowances	168,771	-	100,000
Ward Development Grants	3,109,440	-	2,760,000
Members Allowances	465,481	-	634,000
Members Appointment Allowance	30,075	-	120,000
Members Terminal Grants	-	-	600,000
Mayor Salary & Rental	92,691	-	124,500
Total Allowances & Grants (Elected Members)	3,908,640	-	4,396,100

Honiara City Council
Notes to the Financial Statements

	2015 Receipts / (Payments) controlled by entity	2015 Payment by third parties	2015 Final Budget (controlled by entity only)
Note 16 - Operating Disbursements	\$	\$	\$
Employers NPF	674,934	-	554,005
Home Leave - Employees	1,092,104	-	687,510
Home Leave - Members	58,076	-	88,000
Home Leave-Teachers	114,434	-	800,000
Computer Expenses	605,169	-	178,000
Electricity	1,113,882	-	525,000
Fuel & Lubricants	776,582	-	1,173,200
Minor Office Equipment	110,018	-	85,000
Office Expenses	915,353	-	254,000
Printing & Publications	858,976	-	221,000
Telephone	355,706	-	258,500
Uniforms	140,186	-	145,000
Election costs	2,310	-	2,000,000
Water	898,339	-	181,000
Mayor Entertainment	317,518	-	200,000
Mayors Donation	355,176	-	200,000
Members Medical Expenses	18,000	-	10,000
Overseas Dignatory Expenses	31,007	-	250,000
Councilors Meeting Expenses	491,371	-	100,000
Adhoc Committees	31,325	-	20,000
Executive Committee	123,488	-	20,000
Ward Advisory Committees	480,000	-	480,000
Death in Office	78,068	-	20,000
Standing Committee Expenses	97,101	-	84,480
Admin Committee	23,660	-	25,000
Advertising Expenses	213,460	-	88,000
Cleaning Supplies HQ	1,621	-	5,000
Courses & Training (SI & Overseas)	39,096	-	30,000
Death Condolences	21,950	-	5,000
Honiara City Anniversary	-	-	100,000
Insurance-Workmen Compensation	902	-	50,000
Insurance-Vehicle	3,421	-	150,000
Legal Expenses	25,000	-	30,000
Licensing Program	-	-	5,000
Liquor Board Expenses	19,270	-	15,000
Long Service Benefits	164,468	-	40,000
Official Entertainment	21,340	-	50,000
Overseas Expenses	167,744	-	60,000
Postage expense	-	-	15,000
Repair & Maintenance	39,257	-	30,000
SI Independence Costs	220,126	-	300,000
Service Messages	-	-	-
Audit & Accounting	569,605	-	15,000
Special Expenditure	74,545	-	10,000
Bank Fees	68,589	-	30,000
Contingencies	28,000	-	100,000
Penalty/Surcharge	-	-	5,000
Rental to CoLands	2,985	-	25,000
Revenue Collection Exp	41,184	-	20,000
Market Cleaning	133,575	-	20,000
Market UpKeep-Central/Kukum/Multi-purpose Hall	200,236	-	180,000
Protective Clothing	126,140	-	87,000
Engineering/Survey Cost- TCPB	124,400	-	80,000
Town & Country Planning Board	101,045	-	40,000
Land Lease & Rent	136,978	-	10,000
Lands & Planning Equip & Materials	8,380	-	5,000

Honiara City Council
Notes to the Financial Statements

	2015 Receipts / (Payments) controlled by entity	2015 Payment by third parties	2015 Final Budget (controlled by entity only)
	\$	\$	\$
Lands training	12,350	-	15,000
Soil testing	40,562	-	300,000
Hire of Plants & Vehicles	698,000	-	40,000
Land Fill Maintenance	383,280	-	70,000
Refuse Contracts	428,000	-	336,000
Roads & Garden	46,500	-	50,000
Standby Generator	21,349	-	20,000
Tools & Equip Replacements	55,490	-	50,000
Workshop Consumable	126,225	-	80,000
Enforcement Equipment & Materials	20,511	-	65,000
Law Enforcement training	1,500	-	30,000
Court & Auction fee	-	-	13,000
Youth Other Operating Expenses	65,372	-	253,000
Disaster Office	3,000	-	140,000
Sports Other Operating Expenses	63,397	-	300,000
Women Other Operating Expenses	186,854	-	201,000
Library Services	113,412	-	20,000
Health operating Expenses	348,680	-	360,000
Education Division	27,300	-	-
Education - School project(ECE & TVET)	-	-	250,000
REP Operating Other Admin Expenses	-	5,132,210	-
Total Operating Disbursements	14,957,882	5,132,210	12,752,695
Note 17 - Repairs & Maintenance			
R&M Buildings	2,400,812	-	300,000
R&M Cemetery	63,112	-	25,000
R&M Clinics	241,949	-	150,000
R&M Central Market	227,129	-	50,000
R&M Kukum Market	28,734	-	20,000
R&M Furnitures & Fittings	115,919	-	60,000
R&M Lockup Shop	182,273	-	40,000
R&M Multi-Purpose Hall	119,581	-	50,000
R&M Roads & Drainage	141,744	-	100,000
R&M Trucks	252,939	-	250,000
R&M Staff Housing	258,385	-	300,000
R&M Sport Facilities	45,000	-	50,000
R&M heavy plant	198,711	-	150,000
R&M Small plant	-	-	25,000
R&M Vehicles	382,325	-	305,000
R&M Small Equipment	15,481	-	20,000
Total Repairs & Maintenance	4,674,093	-	1,895,000
Unaccounted variances	546,765		
Total Expenditure	33,762,469	6,766,707	25,567,075
Note 18 - Capital Expenditure Plant & Equipment & others			
IT Hardware	-	-	250,000
Office safe	-	-	-
Printer	-	-	150,000
Photocopy Machine	-	-	150,000
Data system for Library books	-	-	-
Aircondition replacement	-	-	100,000
Disaster Equipment	-	-	100,000
Youth & Sport Equip	-	-	580,000
Rubbish Equipment	-	-	-
Rapid Employment Program	-	-	-
Total Capital Expenditure Plant & Equipment	-	-	1,330,000

Honiara City Council
Notes to the Financial Statements

Note 19 - Capital Expenditure Vehicle

Central Market Vehicle	-	-	80,000
Law vehicle	305,867	-	300,000
Education vehicle	74,000	-	250,000
Dental Vehicle	-	-	95,000
YWSD Vehicle	66,000	-	250,000
1 ton rubbish truck	-	-	250,000
Rapid Employment Program	-	-	-
Total Capital Expenditure Vehicle	445,867	-	1,225,000

Note 20 - Capital Expenditure Land, Roads & Buildings

Kukum labour line toilet	134,648	-	200,000
Kukum Market Building	-	-	45,000
Central Market Extension	-	-	150,000
Bridges and Culverts	95,000	-	100,000
HCC Head office fencing	-	-	300,000
Kukum & Naha field rehabilitation	-	-	100,000
Law Renovation	-	-	50,000
Staff housing construction	-	-	400,000
Education Conference	-	-	150,000
Termite spraying	525,178	-	200,000
Asbestos removal	130,000	-	-
Dental Clinic	-	-	180,000
Public Library renovation	-	-	200,000
TVET project construction	-	-	450,000
GYM Equip & repair	38,000	-	60,000
MPH fencing	-	-	200,000
Youth Learning Hub	-	-	100,000
Rapid Employment Project	-	-	200,000
Total Capital Expenditure Land & Buildings	922,826	-	3,085,000

Note 21 - Capital Expenditure Others

Review of City Code of contact	-	-	50,000
Training	50,000	-	300,000
Technical Exchange with sister cities	-	-	300,000
Ordinance Betel-nut three zone	-	-	50,000
Users free Ordinance for migrants	-	-	50,000
City Wide consultation	-	-	500,000
Review, disseminate & contact staff	-	-	30,000
Implementation of annual Performance	-	-	5,000
Disaster Identificate & Site development	-	-	50,000
Disaster response	-	-	50,000
Disaster training	-	-	100,000
Formulation of HCC housing scheme	-	-	100,000
Sport Support network	-	-	6,000
Total Capital Expenditure Others	50,000	-	1,591,000
Total Capital Expenditure	1,418,693	-	7,231,000
Net Surplus/(Deficit)	(1,710,340)	1,148,293	(1,906,560)

Honiara City Council
Statement of Assets & Liabilities (exl Fixed Assets)
As At 31st December 2015

<u>Assets</u>	2015	2014	
Current Assets			
Cash On Hand	(\$1,118,471)	(\$851,484)	
Accounts Receivables	\$423,392	\$423,392	
Staff Debtors	\$1,021,836	\$227,902	\$793,934
Councilor Debtors	\$1,337,651	\$1,171,604	\$166,047
Non-Staff Debtors	80,759	\$80,759	\$0
Other Debtors	-	\$678,330	(\$678,330)
Total Assets	\$1,745,167	1,730,503	
 <u>Liabilities</u>			
Current Liabilities			
Liquor License Prepaid	110,000	-	110,000.00
Payroll Clearing	-	-	-
PAYE Tax Control Acct	1,021,524	90,211	931,313.25
NPF Control Acct	510,136	63,164	446,972.29
Union fees	\$39,720	(\$9,180)	48,900.00
Bond Fees- Lock Up	\$124,776	\$107,950	16,826.00
- Multi- Hall	-	\$9,347	9,346.83
Total Liabilities	\$1,806,157	261,492	
 Net Assets	 (\$60,989)	 1,469,011	
 <u>Equity</u>			
Retained Earnings	\$1,649,351	\$1,645,879	
Current Year Earnings	(\$1,710,340)	(\$176,868)	
Total Equity	(\$60,989)	1,469,011	

This Statement of Assets and Liabilities includes all known Assets & Liabilities, excluding Fixed Assets & Contingent Liabilities NB: All material fixed assets are shown in Appendix B

Honiara City Council Asset Register 2015									
Asset Classification	Date of Purchase	Original Cost	Additional Cost - 2015	Total Cost	Date of Disposal	Disposal Value	Closing Book Value		
Infrastructure (currently not aware of any infrastructure owned by HCC)									
Plant & Equipment									
Mayors Office (P&E)									
Domestic furnishings	28.4.11	14,769		14,769			14,769		
Laptop and Printer	19.9.12	17,569		17,569			17,569		
Total Mayors Office		32,338		32,338			32,338		
Administration (P&E)									
Bizhub Photocopier	2008	77,845		77,845			77,845		
Office Chair (legal)	Sep-08	1,580		1,580			1,580		
UPS (legal)	Oct-08	1,000		1,000			1,000		
Switchboard	Nov-08	10,529		10,529			10,529		
Air conditioner Clerk	Nov-08	8,175		8,175			8,175		
Generator	Nov-08	177,810		177,810			177,810		
Generator - additional	Feb-09	163,789		163,789			163,789		
Server	Dec-09	135,709		135,709			135,709		
Server - additional	Mar to June 2010, Jan and Mar 2011	109,168		109,168			109,168		
Airconditioner	Mar-09	6,588		6,588			6,588		
Airconditioner	Mar-09	6,588		6,588			6,588		
Airconditioner	Oct-09	7,700		7,700			7,700		
Glass door notice board	Mar-10	6,481		6,481			6,481		
Airconditioner	Mar-10	7,182		7,182			7,182		
Airconditioner	Mar-10	7,182		7,182			7,182		
Chambers Conference room table	Jun-10	26,725		26,725			26,725		
Chambers Conference room chairs (20)	Jun-10	22,480		22,480			22,480		
Chambers Conference room Corner Shelf	Jun-10	17,584		17,584			17,584		
Conference room furniture	Feb & Mar 2011	21,858		21,858			21,858		
Staff Conference Room Table	Jun-10	5,256		5,256			5,256		
Kyocera Photocopier 221 MFP	Dec-10	33,210		33,210			33,210		
NDC Computer	Feb-10	13,857		13,857			13,857		
City Clerk PC	Jul-10	8,188		8,188			8,188		
Anti-Virus Gateway Server	Jul-10	34,895		34,895			34,895		
Furniture to City Clerk & HR office	Jun-11	6,134		6,134			6,134		

Asset Classification	Date of Purchase	Original Cost	Additional Cost - 2015	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Office desk for Legal officer	May-11	6,450			6,450			6,450
PC for legal advisor	Jan-11	13,550			13,550			13,550
PC for HR	Jan-11	16,117			16,117			16,117
Donated computer freight	Jun-11	31,706			31,706			31,706
Furniture (Cabinets and chairs)	26.1.12	32,898			32,898			32,898
IT hardware	April, May & June 12	22,152			22,152			22,152
IT hardware	Feb, April May & Jul 2011	40,375			40,375			40,375
IT hardware	2013	299,723	-		299,723			299,723
Total Administration		1,380,483	-		1,380,483		-	1,380,483
Finance (P&E)								
Laptop	Feb-08	23,972			23,972			23,972
MYOB Software	2008	10,119			10,119			10,119
Office Furniture (advisor)	Feb-08	6,855			6,855			6,855
Projector	Mar-09	1,440			1,440			1,440
Finance Adviser Computer	Mar-10	19,069			19,069			19,069
Property Rates RAM	31/03/2010	9,049			9,049			9,049
Revenue Accountant Computer	May-10	16,592			16,592			16,592
Procurement Officer Computer	Jun-10	11,863			11,863			11,863
Basic Rate Computer	Jun-10	11,863			11,863			11,863
Deputy City Clerk PC	Jul-10	6,663			6,663			6,663
Kyocera FS-1016 photocopier	Oct-10	7,500			7,500			7,500
Notebook laptop & IT Equipment	Nov-11	11,152			11,152			11,152
Printer	Feb-11	14,000			14,000			14,000
Server room Cabinet	Mar-11	14,852			14,852			14,852
35 UPS for fraser coast donated PC	Jun-11	49,000			49,000			49,000
Safe box	March 2011	5,400			5,400			5,400
IT hardware	2014	71,950	-		71,950			71,950
Office Safe	2014	149,200	-		149,200			149,200
Total Finance		440,529	-		440,529		-	440,529
Central Market (P&E)								
PA System	Dec-09	24,010			24,010			24,010
Glass door notice board	Mar-10	6,481			6,481			6,481
Total Central Market		30,491	-		30,491		-	30,491
Kukum Market (P&E)								

Asset Classification	Date of Purchase	Original Cost	Additional Cost - 2015	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Total Kukum Market		-	-		-		-	-
Lands & Planning (P&E)								
Computer	Mar-10	13,250			13,250			13,250
Computer	Sep-10	19,106			19,106			19,106
Photocopier	Oct-11	45,000	-		45,000			45,000
Total Lands & Planning Works (P&E)		77,356	-		77,356		-	77,356
Tools								
Tools - Additional	2008	9,450			9,450			9,450
Laptop (Director of Works)	2008	81,776			81,776			81,776
Office Furniture (advisor)	2008	12,828			12,828			12,828
Chainsaw	Jul-08	7,410			7,410			7,410
Water Blaster	Aug-09	8,115			8,115			8,115
Plate Compactor	Dec-09	6,317			6,317			6,317
Skip Bins (20)	Dec-09	17,000			17,000			17,000
Skip Bins	Jun-09	133,858			133,858			133,858
Welding Machine	13/12/2010 - Jan to Oct 2011, 2013	234,641			234,641			234,641
Rubbish Equipment	18/7/12	15,187			15,187			15,187
	2014	54,995			54,995			54,995
Total Works (P&E)		561,577	-		561,577		-	561,577
Law Enforcement (P&E)								
Total Law Enforcement								
Youth, Sports & Women (P&E)								
Laptop (HOD)	Apr-10	15,925			15,925			15,925
Laptop Acer	Dec-10	6,868			6,868			6,868
Office Desk 3 drawer	Dec-10	6,093			6,093			6,093
Photocopier	Jan-11	17,910			17,910			17,910
Total Youth, Sports & Women Education (P&E)		46,796	-		46,796		-	46,796
Laptop	Mar-10	19,500			19,500			19,500
Vehicle	Nov-11	93,516			93,516			93,516

Asset Classification	Date of Purchase	Original Cost	Additional Cost - 2015	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Gym Equipment	2013/2015	7,878	38,000	2015	45,878			45,878
IT data system for Library	2014	34,740			34,740			34,740
Total Education		155,634	38,000		193,634			193,634
Health (P&E)								
Computer	Mar-10	17,821			17,821			17,821
Computer	Oct-10	19,043			19,043			19,043
Kukum clinic pressure pump	2013	11,113			11,113			11,113
Total Health		47,977			47,977			47,977
Rapid Employment Program (P&E)								
Computer (1)	Dec-10	25,718			25,718			25,718
Computer (2)	Dec-10	25,718			25,718			25,718
Computer (3)	Dec-10	25,718			25,718			25,718
Airconditioner (1)	Dec-10	18,149			18,149			18,149
Airconditioner (2)	Dec-10	18,149			18,149			18,149
Transport Equipment	2011	603,008			603,008			603,008
Office Equipment & Furniture	2011	192,479			192,479			192,479
Concrete Mixer	Sept 2012	15,969			15,969			15,969
Transport Equipment	2012	220,000			220,000			220,000
Office Equipment & Furniture	2012	23,496			23,496			23,496
Office Equipment & Furniture	2013/2014	405,735			405,735			405,735
Computer & Accessories	2014	28,157			28,157			28,157
Transport Equipment	2014	718,000			718,000			718,000
Total Rapid Employment Program		2,318,295			2,318,295			2,318,295
Total Plant & Equipment		5,111,476	38,000		5,149,476			5,149,476
Vehicles	Purchase	Cost	Cost	Addition	Total Cost	Disposal	Value	Value
Works (Veh)								
Toyota Rav 4 X-1140	Jul-07							
Toyota Rav 4 X-1177	2008	64,678			64,678			64,678
Toyota Rav 4 X-1174	Oct-08	75,000			75,000			75,000
Toyota Rav 4 X-1214	Feb-09	80,667			80,667			80,667
Toyota Rav 4 X-1213	Mar-09	80,667			80,667			80,667
Cougar Skid Steer Loader	Mar-09	318,989			318,989			318,989
Isuzu Tipper Truck X-1250	Mar-09	318,912			318,912			318,912

Asset Classification	Date of Purchase	Original Cost	Additional Cost - 2015	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Hino RD Ranger Skip Truck X-1277	Mar-09	696,032			696,032			696,032
Compactor Truck X-1254	Mar-09	197,584			197,584			197,584
Compactor Truck X-1255	Mar-09	197,584			197,584			197,584
Caterpillar 910G 4WD Loader X-1249	Mar-09	591,803			591,803			591,803
Toyota Rav 4	Jun-09	59,850			59,850			59,850
Hyundai 4x4 Car AB6373	Jul-09	178,500			178,500			178,500
Dong Feng Mini Truck X-1266	Aug-09	63,750			63,750			63,750
Dong Feng Mini Truck X-1267	Aug-09	63,750			63,750			63,750
Dong Feng 3-tonne Truck X-2	Dec-09	105,042			105,042			105,042
Dong Feng 3-tonne Truck X-2	Dec-09	105,042			105,042			105,042
Toyota Rav 4 X-1057	Nov-10	50,600			50,600			50,600
Dong Feng 2.5-tonne Truck (Malaria)	Apr-10	112,000			112,000			112,000
Isuzu Dual Cab 4WD X-1059	Nov-10	87,400			87,400			87,400
Vehicle-Honda X1178	Nov-10	72,412			72,412			72,412
Compactor Truck	Feb to Oct 2011	102,311			102,311			102,311
Vehicle	Nov-11	100,000			100,000			100,000
Compactor truck	17 & 12	280,000			280,000			280,000
Vehicle-Law Enforcement	2012	104,881			104,881			104,881
Health Vehicle	May 2012	75,030			75,030			75,030
Central market vehicle	2013	76,822			76,822			76,822
Honda Car	2014	149,200			149,200			149,200
Vehicle-YWSD	28 04 15		66,000	28.4.15	66,000			66,000
Vehicle - X1639	26.1.15		265,867	26.1.15	265,867			265,867
Vehicle - X1650	18.9.15		40,000	18.9.15	40,000			40,000
RAV 4 for Education - X1428			74,000	14.1.15	74,000			74,000
Total Works (Veh)		4,408,565	445,867		4,854,433			4,854,433
Total Infrastructure, Plant & Equipment		9,520,042	483,867		10,003,908			10,003,908
Land & Buildings	Date of Purchase	Original Cost	Additional Cost	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Mayors Office (L&B)								
Total Mayors Office Administration (L&B)								
Generator Fence	Feb-09	23,070			23,070			23,070

Asset Classification	Date of Purchase	Original Cost	Additional Cost - 2015	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Green Valley Fencing	Jun-10	33,003			33,003			33,003
					-			-
					-			-
Total Administration Finance (L&B)		56,073	-		56,073		-	56,073
					-			-
					-			-
Total Finance		-	-		-		-	-
Central Market (L&B)								
Market Fence	Sep-08	359,284			359,284			359,284
Market Fence - additional	Jul-09	164,963			164,963			164,963
Market Extension	Mar-11	19,473			19,473			19,473
Total Central Market Kukum Market (L&B)		543,720	-		543,720		-	543,720
Kukum Market Building	31/12/2010, March April & June 2011	279,782			279,782			279,782
Kukum Market Access Road	May & Sept 2011	19,102			19,102			19,102
Kukum Market Fence	Sept & Oct 2011	29,910			29,910			29,910
Kukum Labour line toilet	2013	89,209	134,648	2015	223,857			223,857
Kukum Market Building	2013	33,054			33,054			33,054
Total Kukum Market Lands & Planning (L&B)		451,057	134,648		585,705		-	585,705
					-			-
					-			-
Total Lands & Planning Works (L&B)		-	-		-		-	-
Cemetery Upgrade	Jul-10	432,300			432,300			432,300
Portable Workshop	21/12/2010, July 11	294,774			294,774			294,774
Bridges	May-11	36,574			36,574			36,574
Car wash Depo	Mar-11	16,975			16,975			16,975
Asbestos	April & May 11, 2013	137,478			137,478			137,478
Bridges & Culverts	2012/2014	74,600			74,600			74,600
Staff houses	16.8.12	27,300			27,300			27,300
Termite spraying	Jan-Oct 2012, 2013	222,200			222,200			222,200
Fulsango road	21.9.12	12,668			12,668			12,668

Asset Classification	Date of Purchase	Original Cost	Additional Cost - 2015	Date of Addition	Total Cost	Date of Disposal	Disposal Value	Closing Book Value
Kukum & Naha field rehabilitation	2013	114,932			114,932			114,932
Renovation of Public Library	2013/2015	215,640	130,000	2015	345,640			345,640
Muti - purpose hall fencing	2013	121,938			121,938			121,938
Mbokona Bridge	2013.15		95,000	23.3.15	95,000			95,000
Termite spraying-HCC	2015		525,178	2015	525,178			525,178
Total Works (L&B)		1,707,378	750,178		2,457,557			2,457,557
Law Enforcement (L&B)								
Law office Renovation	Jul-05	106,685			106,685			106,685
Law building	2013	88,274			88,274			88,274
Total Law Enforcement Youth, Sports & Women (L&B)		194,959	-		194,959			194,959
Building materials	2015		50,000	2015	50,000			50,000
Total Youth, Sports & Women Education (L&B)		-	50,000		50,000			50,000
Total Education		-	-		-			-
Health (L&B)								
Pikini Clinic	2009	242,868			242,868			242,868
Pikini Clinic - additional	01-09-2010/2014	1,147,631			1,147,631			1,147,631
White River Clinic Extension	Dec-10	245,065			245,065			245,065
Public Toilet	May-11	942,810			942,810			942,810
Dental Clinic	2013/2014	3,960,804			3,960,804			3,960,804
Total Health		6,539,178	-		6,539,178			6,539,178
Rapid Employment Program (L&B)								
Total Rapid Employment Program		-	-		-			-
Total Land & Buildings		9,492,366	934,826		10,427,192			10,427,192
Total Fixed Assets		19,012,407	1,418,693		20,431,100			20,431,100

NB: This includes all assets over \$5,000 purchased from 2008 to 2012. Other assets purchased previous to 2008 have not yet been entered into the fixed asset schedule