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## **LEVUKA TOWN COUNCIL**

### **Annual Report for the Year 2006**

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### **Annual Report for the Year 2006**

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# Levuka Town Council

P.O. Box 70

Levuka, Fiji

E-mail: [lrc@connect.com.fj](mailto:lrc@connect.com.fj)



Phone: 3440014

Fax: 3440288

The Honorable Premila Kumar  
Minister for Local Government, Housing & Community Development  
Gladstone Road  
SUVA

Dear Madam

I have much pleasure in submitting the Levuka Town Council Annual Report for 2006.

The report provides the activities of the Council throughout the year.

The Annual Report 2006 has been prepared in accordance with the provisions of Section 19(1) (a),(b) and (c) of the Local Government Act Cap. 125

Yours sincerely

Josese Rakuita  
Chief Executive Officer  
LEVUKA TOWN COUNCIL

## **FOREWARD**

I am pleased to present the 2006 Annual Report for Levuka Town Council. As we draw the curtains of another year, it provides an opportunity to reflect on the highlights and events that have transpired through the course of the Council's operation. This edition offers a glimpse of that reflection and hope that will reinforce and motivate our vision for a solid foundation as we progress into the future.

2006 had its shares of setbacks and highlights, however, the Council has been successful in maintaining and advancing the reputation of its service delivery. Every year we have placed on record one of the many pressing needs for the Council is funding. With only 152 ratepayers, the rates and other business revenue is limited.

The Levuka Town Council is optimistic that with assistance by Government funding through annual grants we will be able to carry out some infrastructure upgrading.

To conclude, the many highlights of the year did not happen by accident, but is the result of vision, hardwork and dedication of the Council, the staff and support of the ratepayers all working cohesively towards a common goal of achieving excellence.



Josese Rakuita

Chief Executive Officer

**LEVUKA TOWN COUNCIL**

# **ANNUAL REPORT FOR THE YEAR 2006**



## **COUNCIL DIRECTORY**

**LOCATION:** Council Office  
Bowling Road, Levuka

**POSTAL ADDRESS:** P.O. Box 70, Levuka

**PHONE:** 3440014

**FAX:** 3440288

**E-MAIL:** [lrc@connect.com.fj](mailto:lrc@connect.com.fj)

**BANK:** Westpac Banking Corporation

**AUDITOR:** Auditor General

## **LEVUKA TOWN COUNCIL**

Prior to Cession there was no actual Local Government Authority formed to control the affairs of Levuka and the residents themselves had little or no say in the management of the town. This was a period when the town was being planned by the British engineers and this included the construction of roads, seawall, etc.

Three years after Cession the Town Ordinance of 1877 was passed giving residents of Levuka the right to govern the town. A Council was appointed with the first Warden of Levuka, the Hon. J.G. Smith. Various Wardens were appointed during the following years up till 1900. In the same year another ordinance was passed enabling the residents of Levuka to elect their own Councillors and Mayor. The first Mayor was Cr. D.J. Solomon, a well known member in those days.

It is important to note some events that led to a gradual decline in Levuka were: -

- ❖ The shift of the capital from Levuka to Suva in 1881 which led to a decline in the export trade.
- ❖ The hounding of German businesses during World War.
- ❖ The economic depression of the mid 1930's as already mentioned.
- ❖ The final blow was in the loss of the copra trade.

In 1935 the previous ordinance was rescinded and replaced by the township ordinance of the same year. The reason was due to the depressed state of the economy of Fiji in the mid 1930's. It was during this period that Government took over the reigns and appointed a Township Board under the leadership of a chairman who was the Commissioner Eastern. The government also gave a small grant to help the Board to function. As the economy improved the grant was decreased and was later withdrawn.

After independence the Local Government Act 4 of 1972 was passed giving all townships in Fiji municipality status and the power to elect their own Town Council and Councillors and its Mayor.

Government negotiations resulted in the establishment of the Pacific Fishing Company. Today the factory is the backbone of Levuka's economy. Since coming into partnership with Bumble Bee, an American Company, Pafco continues to go from strength to strength thus assuring Levuka of a bright future. The little town of Levuka has also been inscribed into the UNESCO World Heritage Listing. This was unique bringing out the old charm and preserving that familiar look that Levuka is famous for Levuka is the birthplace of a nation.



### **VISION**

Through team work initiative and a dedication to excellence the Levuka Town Council will endeavour to facilitate employment opportunities and to provide a good environment, adequate infrastructure and high levels of customer service ensuring a quality lifestyle for the people of Levuka.

### **MISSION STATEMENT**

The Levuka Town Council will provide effective local government and deliver within available resources quality services which respond to consumer needs of a growing community.

### **GOALS**

- i. Generate sufficient income to meet the towns needs.
- ii. Plan for and manage upgrading restoration and upgrading of heritage buildings and infrastructure to provide a desirable working and living environment.
- iii. Protect and enhance the environment of the town of Levuka.
- iv. Further improve ways of communicating between Council and the community as a whole providing services and encouraging active participation in local affairs and Council activities.
- v. Manage the towns assets, facilities and infrastructure.
- vi. Address community needs to promote a healthy and caring community.
- vii. Manage and develop the towns leisure and cultural facilities consistent with community needs.
- viii. Develop skills and opportunities for staff and councillors to meet the towns needs.

## 1. **COUNCILLORS FOR THE YEAR 2006**

- i.Cr. Mela Naidu - Mayor
- ii.Cr. Barbara Ashley - Deputy Mayor
- iii.Cr. Rev. Tomasi Bola
- iv.Cr. Yengtesh Mani
- v.Cr. Raj Gopal Naidu
- vi.Cr. George Gibson
- vii.Cr. Lela Yee Show
- viii.Cr. Eseta Vakatale

Levuka has only 1 ward

### **STAFF**

- i. Mrs. Anne Murgan - Town Clerk/CEO
- ii. Mr. Apenisa Tawake - Accounts Clerk
- iii. Mrs. Senimili Tamani - Cashier
- iv. Mrs. Leba Aloia - Clerk/Typist
- v. Mr. Hiram Valentine - Town Overseer

### **MEETINGS**

Following are the number of meetings held during the year: -

- Regular Monthly Meetings - 12
- Works, Town Planning, Traffic & Building - 10
- Finance, Staff, & Market - 12
- Health, Environment, Park & Sports - 7
- Special - 5

**3. VISITORS AND HIGHLIGHTS FOR THE YEAR**

- Fiji Local Government Association meeting was held in Levuka.
- Visit by Hon. Minister and Director for Local Government, Urban Development, Housing & Environment
- Mayoral Election was held in October.

**4. HEALTH SERVICES**

**a. Building Applications**

Total Applications Received: 10

Total Applications approved: 8

Type of Development	Value
Residential	\$4,125.00
Commercial	-
Civic	\$21,200.00
Others	\$659,770.00
<b>TOTAL</b>	<b>\$685,095.00</b>

5. **Land Developments:** Nil

6. **Nuisance Notices Served:** 1

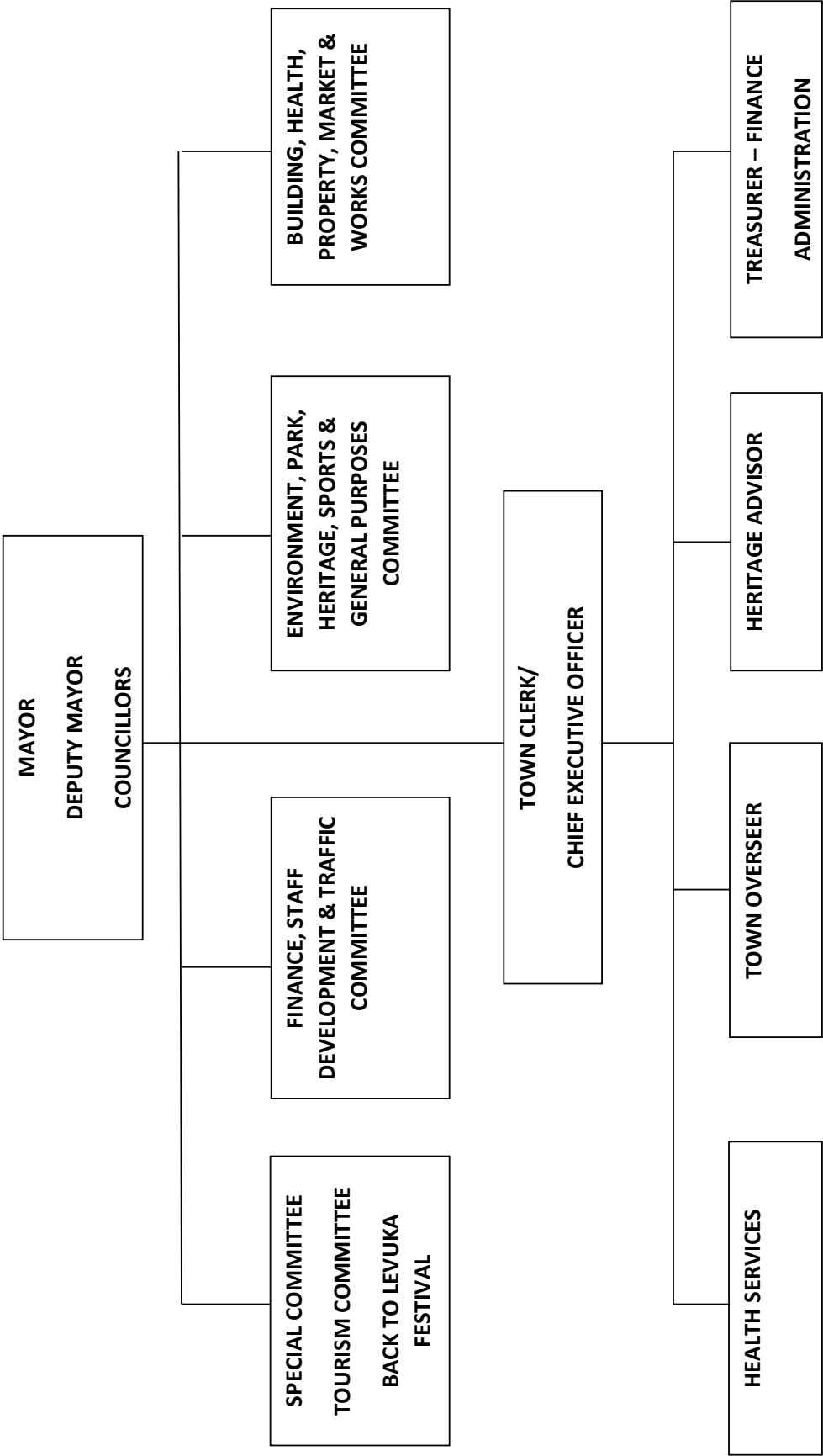
**7. Complaints**

In the year 2006, a total of 4 complaints was registered with the Health Office.

- 1 Was on waste management
- 2 Was food related
- 1 Was on Nuisance

LEVUKA TOWN COUNCIL

ORGANISATION STRUCTURE





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



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**REPUBLIC OF THE FIJI ISLANDS**  
**OFFICE OF THE AUDITOR GENERAL**

ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

File: 769

27 November 2009

Mr. Napolioni Masirewa  
The Administrator  
Levuka Town Council  
P. O. Box 70  
**Levuka**

Dear Mr. Masirewa

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**AUDIT OF THE ACCOUNTS OF THE LEVUKA TOWN COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2006**

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Two copies of the audited financial statements of the Levuka Town Council for the year ended 31 December 2006 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  
**ACTING AUDITOR-GENERAL**

cc: Minister for Local Government, Urban Development, Housing and Environment  
Mr. Sailosi Qalilawa, Chief Executive Officer for Levuka Town Council

Encl.



# **FINANCIAL STATEMENTS**

## **LEVUKA TOWN COUNCIL**

**31 DECEMBER 2006**



**OFFICE OF THE AUDITOR GENERAL**

Enhancing good governance and accountability in the public sector

**LEVUKA TOWN COUNCIL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

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8<sup>th</sup> Floor, Ratu Sukuna House,  
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**REPUBLIC OF THE FIJI ISLANDS**  
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ACCOUNTABILITY IN THE PUBLIC SERVICE SECTOR THROUGH QUALITY AUDIT SERVICES

**LEVUKA TOWN COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2006**  
**INDEPENDENT AUDIT REPORT**

**Scope**

I have audited the financial statements of the Levuka Town Council for the year ended 31 December 2006 in accordance with Section 57(2) of the Local Government Act and Section 13 of the Audit Act. The Levuka 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 was 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. 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 Fiji Accounting Standards and statutory requirements so as to present a view which is consistent with my understanding of the Council's financial position, the results of its operations, and its cash flows.

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

**Qualifications**

- The Statement of Revenue and Expenditure of the Council at 31 December 2006 has been prepared using the cash basis of accounting and does not take into account revenues not received and expenditures not paid at balance date. Similarly, the Statement of Financial Position does not incorporate debtors, prepayments, creditors and accruals and is therefore a limited statement of financial position. This basis of accounting is not in accordance with Section 57(1) of the Local Government Act.
- Records to substantiate the bank balance for Sanitation Account (\$9) and Back to Levuka Account (\$438) were not made available during the audit.
- The Vat Payable amount of \$10,684 could not be substantiated as the Vat Returns for the year ended 31 December 2006 were not produced during the audit.

### Qualified Audit Opinion

In my opinion, because of the effects of the matters discussed in the qualification paragraph, the financial statements do not present fairly the financial position of the Levuka Town Council as at 31 December 2006 and the result of its operations for the year then ended.

*Tevita Bolanavanua*

Tevita Bolanavanua  
**ACTING AUDITOR GENERAL**

27 November 2009



**LEVUKA TOWN COUNCIL  
GENERAL FUND ACCOUNT  
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2006**

	NOTES	2006 \$	2005 \$
<b>Current assets</b>			
Cash at Bank	2	768	2,449
<b>Total current assets</b>		<u>768</u>	<u>2,449</u>
<b>TOTAL ASSETS</b>		<u>768</u>	<u>2,449</u>
<b>Current liabilities</b>			
VAT payable		10,684	15,552
<b>Non current liabilities</b>			
Term Loan	3	---	5,071
Conservation Committee Loan	4	1,975	6,975
<b>TOTAL LIABILITIES</b>		<u>12,659</u>	<u>27,598</u>
<b>NET ASSETS/(DEFICIT)</b>		<u>(11,891)</u>	<u>(25,149)</u>
<b>ACCUMULATED FUNDS IN DEFICIT</b>	5	<u>(11,891)</u>	<u>(25,149)</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 10 to 12.*

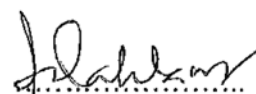
**COUNCIL'S STATEMENT**

In our opinion, the financial statements have been properly drawn up so as to show a true and fair view of the Levuka Town Council's operations for the year ended 31 December 2006 and of the state of affairs and cash flows as at that date.



Mr. Napoloni Masirewa  
Administrator

Date: 25/11/09

Mr. Sailosi Qalilawa  
Chief Executive Officer

Date: 25/11/09

**LEVUKA TOWN COUNCIL**  
**GENERAL FUND ACCOUNT - STATEMENT OF REVENUE & EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2006**

	NOTES	2006	2005
		\$	\$
<b>The Revenue for the year was derived from</b>			
General Rates		73,731	84,500
Loan Rates		20,359	19,878
<b>Fees and Charges</b>			
Building fees		1,476	4,397
Business and trading licences		25,301	21,220
Candidate Deposits		---	280
Conservation Loan		---	4,444
Garbage fees		20,456	18,520
Hall hire		3,421	7,176
Interest		1,747	1,243
Machine hire		4,697	4,045
Maintenance of road verges		2,542	2,738
Market fees		1,326	89
Miscellaneous		3,422	1,657
Ovalau Rugby Union Gate takings		---	19,767
Others		1,355	2,651
Park and tennis court fees		3,750	3,384
Refunds		1,868	216
Rent		5,573	2,055
Taxi and carrier stand fees		5,800	7,433
Sale of Garbage Truck		11,869	---
Truck hire		1,254	2,207
<b>Total Revenue</b>		<b>189,947</b>	<b>207,900</b>
<b>The Expenditure for the year was incurred on</b>			
<b>Recurrent</b>			
Audit fees		636	2,543
Bank charges		1,417	480
Interest and loan repayment		482	928
Mayoral & Councillors allowance		3,645	2,534
Election expenses		---	2,962
Environment		---	107
FNPF contributions		4,641	4,884
Garbage fees		49,076	22,728
Incidentals		4,012	2,245
Insurance		423	935
Legal fees		1,544	563
Market		1,253	628

**LEVUKA TOWN COUNCIL**  
**GENERAL FUND ACCOUNT - STATEMENT OF REVENUE & EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2006**

Miscellaneous	2,586	485
Office equipment and stationeries	5,399	6,234
Ovalau Rugby Union	---	17,259
Parking expenses	2,840	2,309
Plant and machinery	1,792	5,921
Repairs and maintenance of property	4,288	4,512
Roads and drains	2,133	2,168
Salaries and wages	82,929	86,261
Refunds	100	760
Rezoning and Town Planning fees	---	849
Subscription to Fiji Local Government Association	300	300
Telephone	5,317	5,868
Town & Country Planning	293	---
TPAF levy	440	790
Travelling	7,269	5,695
	<b>182,815</b>	<b>180,948</b>
<b>Capital Expenditure</b>		
Brushcutter & Lawn Mower	---	1,054
Backhoe	---	---
Capital Works	9,558	---
Computer	---	2,790
Fax machine	---	1,156
Garbage truck	---	400
Market Extension and renovation	---	17,513
Town Hall Extension	---	2,446
Taxi Base	---	1,400
	<b>9,558</b>	<b>26,759</b>
<b>Extraordinary Expenditure</b>		
Reversal of excess writedown of assets	---	-
Prior year adjustment to adjust for bank accounts	---	(1,025)
	---	<b>(1,025)</b>
<b>Total Expenditure</b>	<b>192,373</b>	<b>206,682</b>
Net Profit/(Loss) for the year was	(2,426)	1,218
Deficit balance at 1 January was	(125,872)	(127,090)
<b>Deficit balance at 31 December of</b>	<b>(128,298)</b>	<b>(125,872)</b>

**LEVUKA TOWN COUNCIL  
LIGHT SERVICE ACCOUNT - STATEMENT OF REVENUE & EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>The Revenue for the year was derived from</b>		
Lighting Service Rate	21,745	21,280
<b>Total Revenue</b>	<b>21,745</b>	<b>21,280</b>
<b>The expenditure for the year was incurred on</b>		
Street Lighting - Consumption	4,816	5,700
Street Lighting - Repairs	1,245	6,001
<b>Total Expenditure</b>	<b>6,061</b>	<b>11,701</b>
Net Surplus for the year was	15,684	9,579
Surplus Balance at 1 January was	76,047	66,468
<b>Leaving a Surplus Balance at 31 December of</b>	<b>91,731</b>	<b>76,047</b>

**LEVUKA TOWN COUNCIL**  
**FIRE SERVICE ACCOUNT - STATEMENT OF REVENUE & EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2006**

	NOTE	2006 \$	2005 \$
<b>The Revenue for the year was derived from</b>			
Fire Service Rates		---	---
<b>Total Revenue</b>		<u>---</u>	<u>---</u>
<b>The expenditure for the year was incurred on</b>			
Payment of Principal		---	---
Interest		---	---
<b>Total Expenditure</b>		<u>---</u>	<u>---</u>
Net Surplus for the year was		---	---
Surplus Balance at 1 January was	1 (e)	24,676	24,676
<b>Leaving a Surplus Balance at 31 December of</b>	<b>1(e)</b>	<u><b>24,676</b></u>	<u><b>24,676</b></u>

**LEVUKA TOWN COUNCIL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2006**

		2006 \$	2005 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash was provided from			
Rates and other revenue		189,586	208,059
Net Vat Paid		(4,868)	(7,110)
Interest		1,747	1,243
Payments to suppliers and employees		(188,876)	(191,624)
<b>Net Cash Inflows from Operating Activities</b>	<b>8</b>	<u><b>(2,411)</b></u>	<u><b>10,568</b></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for Property, Plant and Equipment		(9,558)	(26,759)
<b>Net Cash Outflows from Investing Activities</b>		<u><b>(9,558)</b></u>	<u><b>(26,759)</b></u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceed from loan rates		20,359	19,878
Repayments of term loan net		(10,071)	(3,672)
<b>Net Cash Inflows from Financing Activities</b>		<u><b>10,288</b></u>	<u><b>16,206</b></u>
Net (Decrease)/Increase in Cash Held		(1,681)	15
Cash at the beginning of year		2,449	2,434
<b>Cash at the end of year</b>		<u><b>768</b></u>	<u><b>2,449</b></u>



**LEVUKA TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2006**

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

A summary of the significant accounting policies adopted by the Council is set out in this note. The policies adopted are in accordance with accounting principles generally accepted in Fiji, and unless stated otherwise are consistent with those applied in the prior year.

- (a) The financial statements have been prepared on a going concern basis, which contemplates the continuity of business activities and the realisation of assets and the payment of liabilities in the normal course of business. At 31 December 2006 the council's overall excess of liabilities over assets (deficiency) was \$11,891. (2005: \$25,149)

**(b) Basis of preparation of the financial statements**

The financial statements have been prepared on cash basis.

- (c) The Council has adopted the policy of charging to income the full cost of the assets at the time of acquisition, except projects financed from Loan Funds which are capitalised as expenditure is incurred and are written down in value by the actual amount of principal repaid annually over the period of the loans.

**(d) Arrears of Revenue**

As the accounts are kept on a cash basis the arrears of rates and interest, garbage fees and the other revenue at the end of the year not reflected in the financial statements were:

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
Rates, Garbage Fees and Other Revenue	<u>64,797</u>	<u>96,616</u>

- e) The surplus of \$24,676 in the Fire Service Account represents fire levies collected by the Council between 1995 to 1996. These levies are yet to be transferred to the National Fire Authority.

**NOTE 2: CASH AT BANK**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
Current Account	321	1,424
Canteen Account	---	6
Sanitation Account	9	9
Signage Account	---	551
Back to Levuka Week Account	438	459
	<u>768</u>	<u>2,449</u>

**LEVUKA TOWN COUNCIL****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2006. (Continued)****NOTE 3: TERM LOAN**

The Council took an initial loan of \$61,000 in 1991 bearing an interest of 11 percent per annum. The Loan term was for 15 years with a monthly repayment of \$800. The loan raised is under the provisions of the Local Government Act and is secured against the assets of the Council.

<b>Westpac Loan</b>	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
Balance at the beginning of the year	5,071	13,743
<i>Less: loan Repayments made during the year</i>	<u>5,071</u>	<u>8,672</u>
<b>Balance at the end of the year</b>	<u>---</u>	<u>5,071</u>

**NOTE 4: CONSERVATION COMMITTEE LOAN**

On 6th December 2005, the Council took out an additional Loan of \$5,000 from the Conservation Committee to supplement the current account. This was cleared in 2006.

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
Conservative Loan Balance	6,975	1,975
<i>Add: Additional Loan during the year</i>	<u>---</u>	<u>5,000</u>
	6,975	6,975
<i>Less: Loan Repayment</i>	<u>(5,000)</u>	<u>---</u>
<b>Total Balance at the year end</b>	<u>1,975</u>	<u>6,975</u>

**NOTE 5: ACCUMULATED FUND**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
General Account	(128,298)	(125,872)
Fire Service Account	24,676	24,676
Special Light Account	91,731	76,047
<b>Net Accumulated Deficit</b>	<u>(11,891)</u>	<u>(25,149)</u>

**LEVUKA TOWN COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 DECEMBER 2006**

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**NOTE 6: CAPITAL COMMITMENTS at balance date - Nil (2005: Nil)**

**NOTE 7: CONTINGENT LIABILITIES at balance date - Nil (2005: Nil).**

**NOTE 8: NOTES TO STATEMENT OF CASH FLOWS**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
Reconciliation of the Net Surplus to the net cash flows from operations		
Net Surplus/(Deficit) for the year	13,258	10,797
<i>Less</i> : Loan Rate Fund	(20,359)	(19,878)
<i>Add</i> : Capital Purchases	9,558	26,759
Loan Repayments	10,071	3,672
	<u>12,528</u>	<u>21,350</u>
Increase/(Decrease) in provision for VAT Payable	(4,868)	(7,110)
Increase/(Decrease) in Loan and other payables	(10,071)	(3,672)
<b>Net Cash Inflows from Operating Activities</b>	<u><b>(2,411)</b></u>	<u><b>10,568</b></u>

