LEVUKA TOWN COUNCIL

ANNUAL REPORT

2019

PARLIAMENTARY PAPER NUMBER
71 of 2026

COUNCIL DIRECTORY

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BANK:	**Westpac Banking Corporation**
AUDITOR:	**Auditor General**

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VISION

The Council will do all things as it lawfully may and as it considers expedient to promote the health, welfare and convenience of inhabitants of the municipality and to preserve the amenities.

MISSION

1. **To keep the town clean and healthy.**
2. **To continue property management.**
3. **To promote good governance practice environment friendly and health practice.**
4. **To promote the welfare of inhabitants.**

VALUES

- ***Honesty*: To demonstrate trust and responsibility**
- ***Leadership*: To demonstrate knowledge and vision in the way one does things**
- ***Customer Care*: To place the needs of the customer above all else**
- ***Transparency*: To be seen to be fair in one's dealings with people and not to be tainted with favoritism**

Levuka Town Council

P.O. Box 70
Levuka, Fiji
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Phone: **3440014**
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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 2019.

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

The Annual Report 2019 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

We again present the 2019 Annual Report for Levuka Town Council. During the year, we were honored to have received some funding from the Government to enable us to repair and maintain our old infrastructure, buildings and drainage works. We were then able to complete our seawall reconstruction following the devastating cyclone Winston in 2016. The Council also was able to venture into construction of road excess to the Baba Informal Settlement.

Over the years, we have placed on record our most pressing needs in terms of funding. Levuka Town Council is the smallest municipality in Fiji with only 152 ratepayers residing in town hence the revenue that derives from rates and other businesses is limited.

Levuka is the only heritage town in Fiji and with its declaration in 2013, there is a need to capitalize on this status as we look forward to heritage tourism as another source of revenue. This can be achieved only through government support as we continue to improve infrastructure to facilitate tourism sustainability.

The Council is calling on all our small community for their support as we excel to another level of excellence in all facets of our delivery.

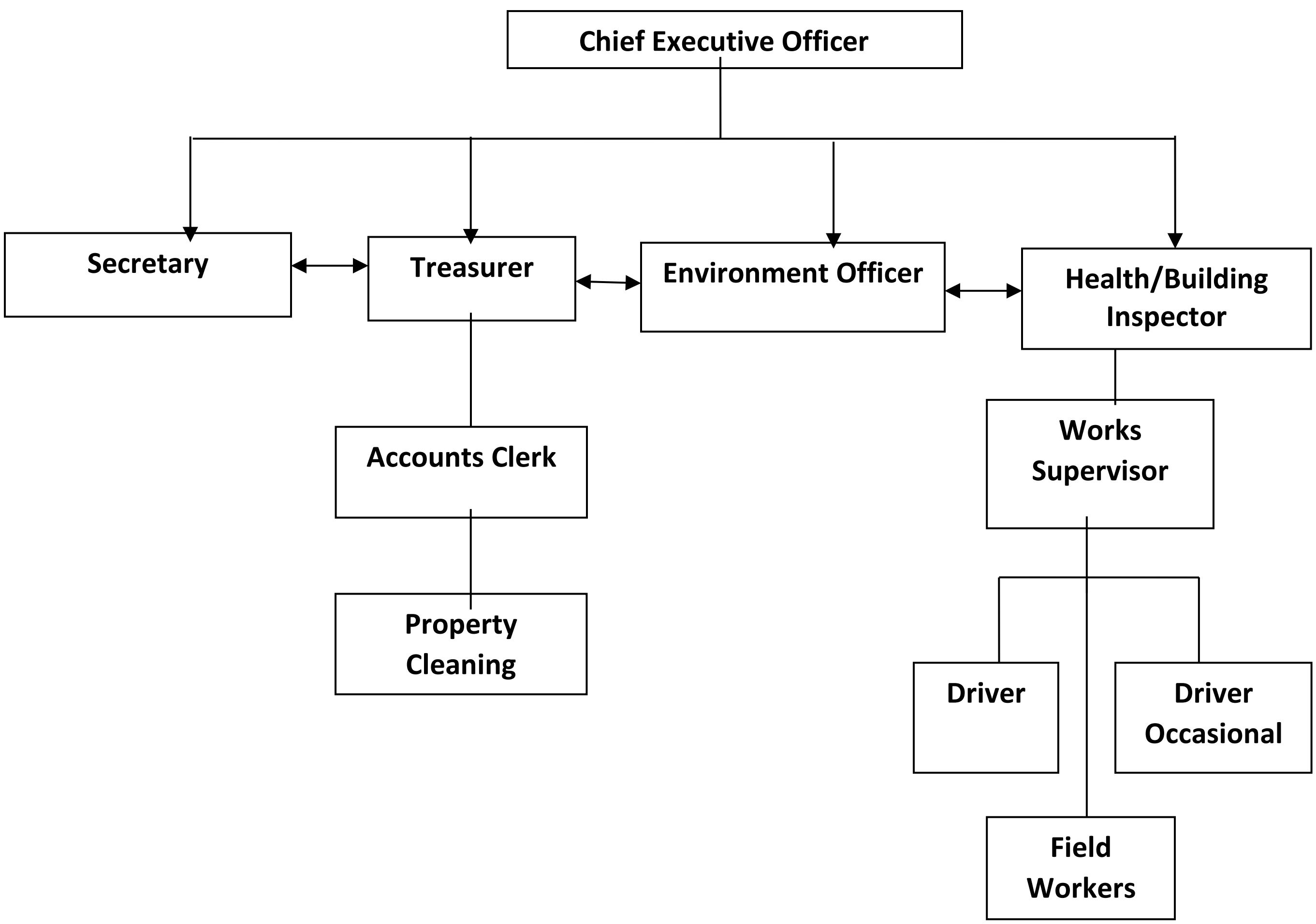
Josese Rakuita

Chief Executive Officer

ORGANISATION STRUCTURE

LEVUKA TOWN COUNCIL

CONTRACT EMPLOYEES



1. COUNCIL STAFF

- **Mr. Josese Rakuita - Chief Executive Officer**
- **Mr. Kalivereti Vuakatagane - Accounts Clerk**
- **Mrs. Ema Taukena - Treasurer**
- **Mr. Waisale Tavatuilagi - Works Supervisor**
- **Mrs. Salaseini Sauqaqa - Environment Officer**
- **Mrs. Leba Aloi - Revenue Collector/Secretary**
- **Mr. Luke Baleinabuli - Assistant Health/Building Inspector**

2. DEPARTMENT OVERVIEW

(I) ADMINISTRATION

To deliver services and to provide better public amenities for the benefit of all ratepayers.

(II) FINANCE

Municipal funds are carefully managed so that sufficient financial resources are available to provide Levuka citizens with programs and services that, at a minimum, meet public standards, while at the same time maintain a healthy financial position.

(III) HEALTH, BUILDING, ENVIRONMENT & WORKS

Deliver efficient and effective services to the ratepayers, business house and general public and promote community work partnership to conserve, protect and provide a healthy environment to live in.

3. MEETINGS HELD DURING THE YEAR

- **Ordinary Council – 5**
- **Finance & Administration Committee – 8**
- **Building, Health, Environment,
Works, Environment & Traffic Committee – 5**

- **Staff & Field Workers – 3**
- **Public – 2**

4. HIGHLIGHTS DURING THE YEAR

- **Waste Management Workshop:** The workshop was conducted for Turaga Ni Koro, Village Health Nurses and Womens Club Presidents hosted by Council for 2 Tikinas in Ovalau,Tikina Lovoni and Tikina Bureta.

- **Market Tender:** The Levuka Municipal Market needs upgrading works. Tender for a consultant was advertised in the newspaper. A pre-bid meeting was held in the office attended by officials from Ministry of Local Government, CIU and applicants – Erasito Consultants and Ashok Balgovind & Associates.

- **First Aid Training:** This training was held in conjunction with UN Women and Red Cross, Suva. It was organised for market vendors and Council staff who were involved in market collection daily.

- **Ministry of Waterways:** Visit from official of Ministry of Waterways to conduct physical inspection on the project funded by the Ministry.

- **Fiji National University:** Officials from FNU Suva conduct awareness on courses offered at FNU.

- **Legal Aid:** Roadshow in Levuka Town, awareness on all services provided by Legal Aid.

- **Solid Waste Management Master Plan:** Ministry of Local Government staff and JICA expert visit the office to discuss the preparation of solid waste management master plan.

- **Dog Trapping Exercises:** It was carried out twice in town during the year. A joint effort by Levuka Town Council, Ministry of Agriculture and Animals Fiji.

- **Appointment of Special Administrators:** Two Special Administrators, Mr. Bhan Singh(Chairman) and Mr. Ben Naidu were appointed for Levuka Town to oversee Council affairs.

- **Back to Levuka Carnival:** The carnival was held for 4 days sponsored by Vodafone Fiji.

5. HEALTH SERVICES

1.0 ENVIRONMENTAL HEALTH PLANNING AND MANAGEMENT

1.1 BUILDING APPLICATIONS AND SITE INSPECTED

Type Of Development	New Application	Extension	Alterations & Repair	Total Fees For The Year	
	No.	*No.*	*No.*	*No.*	*Value ($)*
Residential	8				
Commercial	4				
Civic	4				
Others	2				
Total	18			18	$338,891.21

1.2 BUILDING APPLICATIONS APPROVED/REFUSED/RENEWAL

Type of Development	Approved		Refused		Renewal	
	No.	*Value ($)*	*No.*	*Value ($)*	*No.*	*Value ($)*
Residential	8	100,071.21				
Commercial	4	39,520.00				
Industrial						
Hotels/Resorts						
Schools						
Civic	3	53,500.00	1	5,000.00		
Miscellaneous	2	140,800.00				
Total	17	333,891.21	1	5,000.00		

1.3 BUILDING WORKS COMPLETED AND COMPLETION CERTIFICATE ISSUED

Type of Development	New Building(s)	Extension	Alterations & repair	Total for the Year	
	No.	*No.*	*No.*	*No.*	*Value ($)*
Residential			8		100,071.21
Commercial			4		39,520.00
Industrial					
Hotels/Resorts					

Schools					
Civic	1		3		58,500.00
Miscellaneous			2		140,800.00

2.0 SOLID WASTE DISPOSAL OPERATIONS

TYPES OF DUMPING FACILITIES	**NUISANCE CONTROL ACTIVITIES**			
	No. Odour Control	***No. Air Emission control***	***No. Leachate Control***	***No. Flies & Insect Control***
Public Open Dump Sites	**4 spraying**		**-**	**16 AMS spraying and Disinfection spraying throughout the year.**
Community Dumpsites				**6 Mosquito controls throughout the year**
Incinerators				**Controlled by the Health Department**
TOTAL				

***Routine Monitoring is always required.**

3.0 LARVAL AND DISEASES

3.1 Diseases

Locality	**Disease type**	**No. of reported Cases**	**No. Suspected**	**No. Confirm**	**No. Investigated**
Town Boundary	Dengue	39		39	
	Leptospirosis				

3.2 Larval

Locality/Community	**No. Of Premises Inspected**	**No. Of Larval Sample Taken**
Baba Area- (June)	100	6
Delana/Mission Hill/Church Street/Nadugu	100	4

settlement/Batiniwai/Levuka School Compound (July)		
Main CBS/Vunibua Lane/Bentleys Lane/ Police Barracks	100	0
Baba Area- (September)	100	2
October, Nov, December	No Inspections	-
TOTAL	*400*	12

4.0 LEGAL AND ENFORCEMENT PROGRAM

4.1 TYPE OF LEGAL AND COMPLIANCE INSPECTIONS

4.2 TYPE OF NOTICE SERVED		
	No Served	***No complied***
Anti-litter		
Mosquito Control		
Illegal Development	1	
intimation		
Statutory		
Abatement of Nuisances	1	1
Prohibition Orders		
Closing Orders		
Summons		

Types of Inspection	**Total for the Year**
Site (New Building/Subdivision)	18
Building (Progressive)	18
Subdivision (Compliance of conditions)	1
Public Complaint	19
Food (Premise and Licensing/Permits	3
Water Surveillance (Source & Supply System)	-
Sanitation (Facilities, drainage & living condition)	8

5.0 Grievances

NATURE OF COMPLAINTS	No. of Complaints Received	No. of Complaints Investigated	No. of s Resolved on Voluntary Compliance	No. of Complaints Filed for Legal	No. of Complaints Resolved Thru Court	No. of Complaints Pending Investigation
Food & Food Premises						
Developments/Building	2	2	2			
Water Supply						
Waste Water & Sewerage	1	1	1			
Vector Control	2	2	2			
Occupational Health						
Environment Pollution						
Solid Waste Management & Litter Prevention	3	3	3			
Nuisances	3	3	3			
Commercial Operations						
Industrial Operations						
Other Public Health Complaints	8	8	8			
Complain Reinspection						
Total	**19**	**19**	**19**			

6. ENVIRONMENT & WORKS DEPARTMENT

To achieve its objectives that is "***To continue to deliver and effective services to the ratepayers, business house, and general public and promote community work partnership to conserve protect and provide a healthy environment to live in".***

The Department consists of 1 Environment Officer, 1 work Supervisor, and 1 Mechanic who are both drivers as well and also 8 field workers who look after the upkeep of the Town. Within these workers, 3 were given extra responsibilities to look after road traffic enforcement and litter enforcement.

Council provide these following services and facilities

1.0 COLLECTION SERVICES

PURPOSE	Kitchen Refuse	Green Waste	Quarterly Clean Up	PAFCO Waste
Period of Collection	2 days collection in a week(Monday and Thursday)	Once in a month(15th of every month)	Once in every Quarter of the year	Collection normally carried out on Friday and Saturday
Amount of waste collected per annum	148 loads	16 loads	17loads	180 loads

2.0 ENVIRONMENTAL PROGRAMS

2.01 Clean School Program & Home Composting Awareness

A total of five schools in the island who carried out the program. The main objective of the program was that to educate the grass roots level on proper waste management, has these are the very future leaders of our tomorrow.

Primary School	***Secondary School***
Viro Primary School	Delana High School
Levuka Public Primary School	Saint John's College
Bureta District School	

2.02 Clean Up Campaign

General Cleanup Campaign was conducted every quarter. A period of 2 weeks clean up. Town boundary area was all covered during the duration of the cleanup campaign. Rate payers do take advantage of this campaign since it is free of charge.

And also throughout the year communities, youths, clubs, schools and NGO's do turn out in numbers for voluntarily works on Beach cleaning and rubbish pick up around town area.

3.0 COUNCIL PROPERTIES & FACILITIES

3.01 Monument Levuka-War Memorial Site @ Niukabe Hill

Location: It fronts Beach Street and is adjacent to the Levuka Club

3.02 Nasau Park

Location: North of Totogo Creek behind the following premises: Ovalau Club; Levuka Town Hall; Lodge Polynesia and Levuka Bowling Club

3.03 Queen Victoria Memorial Hall (Town Hall)

<u>Location:</u> It fronts Totogo Creek and in between the Lodge Polynesia and Ovalau Club

3.04 Levuka Bowling Club

<u>Location:</u> It fronts Totogo Creek, adjacent to Nasau Park and Levuka Town Hall

3.05 Municipal Market

<u>Location:</u> Along Beach Street next to the Patterson Shipping Services building and opposite the Royal Hotel

3.06 Nasova House

<u>Location:</u> Situated along Beach Street next to the Provincial Administrator's residence and opposite the Heritage Park

4.0 CAPITAL PROJECTS

4.01 Seawall Project funded by Ministry of Local Government

Seawall damaged - after TC Winston

Rebuild of the seawall

4.02 Drainage Upgrade funded by Ministry Of Waterways

LEVUKA TOWN COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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In accordance with a resolution of management, the Council herewith submits the statement of financial position as at 31 December 2019, the statement of profit or loss and other comprehensive income, statement of changes in accumulated funds and statement of cash flows for the year ended on that date and report as follows:

1. TRADING RESULTS

The operating loss for the year ended 31 December 2019 was $112,851 (2018: surplus of $46,276).

2. CURRENT ASSETS

Management took reasonable steps before the financial statements were made out, to ascertain that the current assets of the Council were shown in the accounting records at a value equal to or below the value that would be expected to be realised in the ordinary course of business.

At the date of this report, management are not aware of any circumstances which would render the values attributable to the current assets in the financial statements misleading.

3. BAD AND DOUBTFUL DEBTS

Management took reasonable steps before the financial statements were made out, to ascertain that all known bad debts were written off and adequate provision was made for doubtful debts. At the date of this report, management are not aware of any circumstances which would render the amount written off for bad debts, or the amount of the provision for doubtful debts, inadequate to any substantial extent.

4. BASIS OF ACCOUNTING

The financial statements of the Council have been drawn up in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs) and the requirements of law. The financial statements of the Council have been prepared on an going concern basis. The ability of the Council to continue as a going concern is dependent on several factors including its ability to generate new business and positive cash flows. Management are confident of the ability of the Council to continue as a going concern, which contemplates continuity of operations and the realisation of assets and the payments of liabilities in the normal course of operations.

5. EVENTS SUBSEQUENT TO BALANCE DATE

(a) Amendments to the Local Government Act 1972

A recent amendment made to the Local Government Act 1972 through Local Government (Budget Amendment) Act 2020 will require all Municipal Councils to update the audit of annual financial statements up to 31 July 2020 and have them published in an English language newspaper in Fiji by 31 March 2021. As a result of the amendment, all Councils will need to prepare and submit for audit, accounts for the seven-month period from I January to 31 July 2020.

(b) COVID-19 Outbreak

Subsequent to year end, the World Health Organization (WHO) declared the Coronavirus (COVID 19) a "Public Health Emergency of International Concern". Whilst measures and policies have been taken by the National Government and nearby trading countries to prevent the spread of the virus, the impact of the virus on amounts and estimates reported or used in the preparation of 2018 financial statements is not expected to be material.

However, in financial year 2020 and beyond, it is expected that the effect of the pandemic will be substantial on our major revenue streams such as general rates, market fees and rental income. This will eventually affect the Council's operations and cash flow.

(c) Business Licenses

As announced in the 2020/2021 National budget, effective from 01 August 2020 Fiji's business license regime would be abolished and fees will no longer be collected by the Council.

5. EVENTS SUBSEQUENT TO BALANCE DATE (continued)

(d) Base Fees and Market Fees

As announced in the 2021/2022 National budget, effective from 01 August 2021 to 31 July 2022, Government will pay the market fees and base fees for taxis, minibuses, carriers, and bus operators.

(e) Other than the above mentioned events;

No charge on the assets of the Council has arisen since the end of the financial year to the date of this report to secure the liabilities of any other person.

No contingent liability has arisen since the end of the financial year to the date of this report.

No contingent or other liability has become enforceable or is likely to become enforceable within a period of twelve months after the end of the financial year which, in the opinion of management will or may affect the ability of the council to meet its obligations when they fall due.

6. RELATED PARTY TRANSACTIONS

In the opinion of management all related party transactions have been adequately recorded in the books of the Council.

7. OTHER CIRCUMSTANCES

At the date of this report, management is not aware of any circumstances not otherwise dealt with in this report or financial statements which would render any amounts stated in the financial statements misleading.

8. UNUSUAL TRANSACTIONS

The results of the council's operations during the financial year have not in the opinion of management been substantially affected by any item, transactions or event of a material and unusual nature other than those disclosed in the financial statements.

For and on behalf of management this 22nd day of September 2025.

Akeneta Naisola	**Venu Gopal Naidu**
for Chief Executive Officer	**Chair of Special Administrator**

LEVUKA TOWN COUNCIL
STATEMENT BY CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED 31 DECEMBER 2019

In my opinion:

(a) the accompanying statement of profit or loss and other comprehensive income is drawn up so as to give a true and fair view of the results of the Council for the year ended 31 December 2019;

(b) the accompanying statement of financial position of the Council is drawn up so as to give a true and fair view of the state of affairs of the Council for the year ended 31 December 2019;

(c) the accompanying statement of changes in accumulated funds is drawn up so as to give a true and fair view of the movement in accumulated funds of the Council for the year ended 31 December 2019;

(d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Council for the year ended 31 December 2019; and

(e) at the date of this statement, there are reasonable grounds to believe that the Council will be able to pay its debts as and when they fall due.

Signed on this 22nd day of September 2025.

Akeneta Naisola
for Chief Executive Officer

Venu Gopal Naidu
Chair of Special Administrator

LEVUKA TOWN COUNCIL
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 $	2018 $
Revenue	3	494,745	850,049
Wages and salaries	11	(158,851)	(135,612)
Depreciation	6	(53,395)	(60,363)
Other operating expenses		(395,350)	(607,798)
(Deficit)/surplus from operations		(112,851)	46,276
Finance costs		-	-
(Deficit)/surplus for the year		**(112,851)**	**46,276**
Other comprehensive income		-	-
Total comprehensive (loss)/income		(112,851)	46,276

The Statement of Profit or Loss and Other Comprehensive Income is to be read in conjunction with the notes to the Financial Statements.

LEVUKA TOWN COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT YEAR ENDED 31 DECEMBER 2019

	Notes	2019 $	2018 $
Current Assets			
Cash at bank		47,879	116,065
Other current assets		-	11,065
Receivables	5	254,297	169,407
		302,176	296,537
Non-Current Assets			
Property, plant and equipment	6	4,288,365	4,341,760
		4,288,365	4,341,760
TOTAL ASSETS		4,590,541	4,638,297
Current Liabilities			
Deferred income	4A	512,459	548,984
Creditors	10	111,686	9,425
Employee benefits	9	1,829	2,470
		625,974	560,879
Non-Current Liabilities			
Loan	13	4,975	4,975
		4,975	4,975
TOTAL LIABILITIES		630,949	565,854
NET ASSETS		**3,959,592**	**4,072,443**
Accumulated funds		**3,959,592**	**4,072,443**

The Statement of Financial Position is to be read in conjunction with the notes to the Financial 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 2019 and the state of affairs as at that date.

Akeneta Naisola
for Chief Executive Officer
Date: 22/09/25

Venu Gopal Naidu
Chair of Special Administrator
Date: 22/09/25

LEVUKA TOWN COUNCIL
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2019

	Accumulated Funds $
Balance as at 31 December 2016	4,154,910
Deficit for the year	(128,743)
Balance as at 31 December 2017	4,026,167
Surplus for the year	46,276
Balance as at 31 December 2018	4,072,443
Deficit for the year	(112,851)
Balance as at 31 December 2019	3,959,592

The Statement of Changes in Accumulated Funds is to be read in conjunction with the notes to the Financial Statements.

LEVUKA TOWN COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 $	2018 $
Cash flows from operating activities		
Receipts from customers	283,120	282,548
Payments to suppliers and employees	(554,202)	(772,243)
Net cash flows used in operating activities	(271,082)	(489,695)
Cash flows from investing activities		
Payments for plant and equipment	-	(62,286)
Net cash used in investing activities	-	(62,286)
Cash flows from financing activities		
Receipts from government grant	211,626	545,651
Net cash provided by financing activities	211,626	545,651
Net (decrease)/increase in cash and cash equivalents	(59,456)	(6,330)
Cash and cash equivalents at the beginning of the financial year	116,065	122,395
Less error	(8,730)	-
Cash and cash equivalents at the end of the financial year	47,879	116,065

The Statement of Cash Flows is to be read in conjunction with the notes to the Financial Statements.

1. GENERAL INFORMATION

Levuka Town Council is governed under the Local Government Act 1972. Municipal councils are essential territorial in nature and thus are concerned with activities and provision of services within defined areas.

These financial statements were authorised for issue by management on ....

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of accounting

The financial statements of Levuka Town Council have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs). They have been prepared under the historical cost convention, unless otherwise stated.

2.2 Fixed assets

Fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The council adds to the carrying amount of an item the costs of replacing parts of such an item when the cost is incurred if the replacement part is expected to provide incremental future benefits to the Council. The carrying amount of the replaced part is derecognised.

All other repairs and maintenance are charged to statement of profit or loss and other comprehensive income during the period in which they are incurred. Depreciation on assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives range as follows:

Building	4.0%
Equipment	12.5%
Motor vehicle	25.0%

2.3 Receivables

Receivables comprises of rates for the year.

2.4 Payables

Payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Trade payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

2.5 Deferred Income

Grant received, relating to the Levuka Town Council's programmes is deferred and amortized over the periods to which the income relates or the periods during which the Levuka Town Council receives contracted benefits.

Assets acquired through capital grants are capitalised to property, plant and equipment and the corresponding credit is taken as deferred income. Property, plant and equipment are depreciated over their estimated useful lives. The benefit arising from the capital grants being the recoupment through depreciation is credited to income over the period of the useful lives of those assets.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.6 Revenue Recognition

The Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity, and specific criteria have been met.

2.7 Comparative figures

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

2.8 Rounding

The financial statements are presented in Fiji dollar which is the functional currency of the Council, rounded off to the nearest dollar.

2.9 CASH AND CASH EQUIVALENTS

This comprises of cash at bank balances held with operating and cheque accounts.

3. REVENUE

		2019 $	2018 $
The breakdown of revenue is as follows:			
Fees and licenses	19%	92,294	53,003
Rates	28%	140,043	148,596
Other income	10%	50,782	102,799
Grant income	43%	211,626	545,651
		494,745	850,049

4. DEFERRED INCOME

		2019	2018
A	Opening balance	531,731	417,561
	Government grants received during the year	211,626	545,651
	Less: Expenses made	(266,192)	(431,481)
		477,165	531,731
	Deferred income related to donated assets	80,517	62,476
	Less: Amortisation	(45,223)	(45,223)
	Total deferred income	512,459	548,984
B	**Grant Account:**		
	Opening Balances		
	Government grant	31,627	60,166
	Challenge fund	66,204	8
	City wide Network	422	2,171
	New Zealand	87	586
	Japanese account	2,292	7,207
	LTC Extended Local Authority	495	-
	Total	**101,127**	**70,138**
	Income received Government Grant 2018:		
	Government grant	211,076	138,187
	Challenge fund account	483	299,970
	City Wide Network	-	10,749
	New Zelanad Grant	67	-
	Total	**211,626**	**448,906**

4. DEFERRED INCOME (continued)

	2019 $	2018 $
Government grant expenditure		
Government grant:		
Salaries and wages	103,837	101,333
Purchases	24,836	45,314
Travelling	5,234	-
Hire	2,848	-
Other Expenses	54,893	-
FNPF	6,412	4,109
Bank fees	-	11
Total	**198,060**	**150,767**
Challenge Fund:		
Travel and allowances	250	8,259
Wages	34,160	82,334
Tools and materials	19,619	60,479
Fuel and oil	4,600	6,573
PPE	450	160
Repair and maintenance	2,348	35,926
Consultancy fee	-	2,000
Technical support	-	6,000
FNPF	2,958	2,562
Other Expenses	1,571	
Total	**65,956**	**204,293**
City Wide Network:		
Machine hire	-	25,835
Wages	-	35,715
Equipment and tools	-	4,189
Fuel and oil	-	3,600
EFL services	-	8,866
Travel and allowances	-	3,274
Materials	-	24,951
Repair and maintenance	-	522
Consultancy fee	-	300
FNPF	-	4,259
Bank fees	136	4
Total	**136**	**111,515**
New Zealand Grant:		
Beautification	-	204
Bank fees	60	62
Total	**60**	**266**
Japanese Grant:		
Materials	848	1,440
Wages	1,091	2,975
Fuel and Oil	100	-
FNPF	-	400
Total	**2,039**	**4,815**

5. RECEIVABLES

	2019 $	2018 $
Rates receivable	92,974	91,093
Garbage receivable	9,752	32,067
Taxi receivable	38,675	32,780
Salary advance	-	1,520
Business license	52,217	23,012
Rent Receivable	13,923	-
Hire	20,091	-
Fees	9,987	-
Miscellaneous	16,678	-
Unidentified receivable	-	(11,065)
	254,297	169,407

6. PROPERTY, PLANT AND EQUIPMENT

	Land	Building	Motor Vehicle	Equipment	Work in Progress	Total
	$	$	$	$	$	$
Year ended 31 December 2018						
Opening net book amount	3,505,000	692,817	26,890	115,130	-	4,339,837
Additions	-	-	30,000	32,286	-	62,286
Depreciation charge	-	(27,713)	(14,223)	(18,427)	-	(60,363)
Closing net book amount	3,505,000	665,104	42,667	128,989	-	4,341,760
As at 31 December 2018						
Cost	3,505,000	858,973	209,624	272,482	-	4,846,079
Accumulated depreciation	-	(193,869)	(166,957)	(143,493)	-	(504,319)
	3,505,000	665,104	42,667	128,989	-	4,341,760
Year ended 31 December 2019						
Opening net book amount	3,505,000	665,104	42,667	128,989	-	4,341,760
Additions	-	-	-	-	-	-
Depreciation charge	-	(26,604)	(10,667)	(16,124)	-	(53,395)
Closing net book amount	3,505,000	638,500	32,000	112,865	-	4,288,365

7. COMMITMENTS AND CONTINGENT LIABILITIES

(a) There were no contingent liabilities as at 31 December 2019 (2018:$Nil).

8. RELATED PARTY TRANSACTIONS

(a) Special Administrators

The Special Administrators who held office during the financial year and up to the date of this report are as follows

Mr. Bhan Pratap Singh	Chairman (from 28/08/19 till 2021)
Mr. Venu Gopal Naidu	Special Administrator (appointed 28/08/19 till 2021) Chairman (appointed on 17/02/22 till 22/12/23) Chairman (reappointed on 27/12/23)
Ms. Joanne Rymell	Special Administrator (appointed on 16/02/2022)
Ms Chryste	Special Administrator (appointed on 27/12/23)
Mr Nemani Bulivou	Special Administrator (appointed on 27/12/23)

The Special Administrator's remunerations are paid for by the Ministry of Local Government.

(b) Key management personnel

Key management includes the Chief Executive Officer. The compensation paid or payable to key management for employee services is shown below:

	2019	2018
	$	$
Salaries	36,968	40,000

(c) Transactions with Related Parties

During the period, the Council entered into various transactions with related parties. The aggregate value of major transactions with related parties during the year is as follows:

Government of Fiji		
Government grant	211,626	545,651

9. EMPLOYEE BENEFITS

Total employees annual leave due as at 31 December 2019 - $1,829

10. CREDITORS

Trade payables as at 31 December 2019 amounted to $111,686.

11. WAGES AND SALARIES

	2019	2018
	$	$
Administration	57,535	38,641
Health & engineering	99,487	94,501
Accrued employee	1,829	2,470
Total	158,851	135,612

12. DEPRECIATION

The method used for accounting for depreciation is Straight Line method. Fixed assets are recorded at original cost (historical measurement base). Refer Note 6 for detailed breakdown of Motor Vehicles and Equipment.

13. LOAN

Conservation Fund is a separate fund managed independently by the Conservation Fund Committee. From previous years, this item has been appearing in the Balance Sheet of the Council as a loan account. Council cannot clear this account due to unavailability of documents from the Committee to confirm the loan details. Council in its efforts to regularise this loan has advised the Conservation Fund Committee to have their accounts audited. Expression of interest for the audit has been advertised by the Conservation Fund Committee for audit and preparation of their financial accounts for the last 30 years. Council therefore awaits completion of this audit in order to identify and regularise this loan account.

14. EVENTS SUBSEQUENT TO BALANCE DATE

(a) Amendments to the Local Government Act 1972

A recent amendment made to the Local Government Act 1972 through Local Government (Budget Amendment) Act 2020 will require all Municipal Councils to update the audit of annual financial statements up to 31 July 2020 and have them published in an English language newspaper in Fiji by 31 March 2021. As a result of the amendment, all Councils will need to prepare and submit for audit, accounts for the seven-month period from I January to 31 July 2020.

(b) COVID-19 Outbreak

Subsequent to year end, the World Health Organization (WHO) declared the Coronavirus (COVID 19) a "Public Health Emergency of International Concern". Whilst measures and policies have been taken by the National Government and nearby trading countries to prevent the spread of the virus, the impact of the virus on amounts and estimates reported or used in the preparation of 2018 financial statements is not expected to be material.

However, in financial year 2020 and beyond, it is expected that the effect of the pandemic will be substantial on our major revenue streams such as general rates, market fees and rental income. This will eventually affect the Council's operations and cash flow.

(c) Business Licenses

As announced in the 2020/2021 National budget, effective from 01 August 2020 Fiji's business license regime would be abolished and fees will no longer be collected by the Council.

14. EVENTS SUBSEQUENT TO BALANCE DATE (continued)

(d) Base Fees and Market Fees

As announced in the 2021/2022 National budget, effective from 01 August 2021 to 31 July 2022, Government will pay the market fees and base fees for taxis, minibuses, carriers, and bus operators.

(e) Other than the above mentioned events

No charge on the assets of the council has arisen since the end of the financial year to the date of this report to secure the liabilities of any other person.

No contingent liability has arisen since the end of the financial year to the date of this report.

No contingent or other liability has become enforceable or is likely to become enforceable within a period of twelve months after the end of the financial year which, in the opinion of the management, will or may affect the ability of the council to meet its obligations as and when they fall due.

LEVUKA TOWN COUNCIL
DETAILED STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019	2018
	$	$
Revenue		
Business and trading license	29,205	31,064
Fees	63,089	21,939
Hire charges	20,091	11,120
Rates	140,043	148,596
Release of deferred income	211,626	545,651
Rent	13,923	21,153
Other income	16,768	70,526
Total revenue	**494,745**	**850,049**
Expenditure		
Administration	733	3,557
Advertisement	1,105	1,985
Audit and legal fees	3,733	-
Challenge fund expenses	65,956	204,294
Depreciation	53,395	60,363
Donation	-	-
Finance costs	-	-
FNPF contributions	18,722	18,924
FNU levy	2,765	1,258
Garbage	-	-
Insurance	10,522	1,270
Printing and stationary	2,213	4,643
Property maintenance	4,578	3,365
Roads and drains	1,377	2,011
Staff related expenses	1,134	13,290
Tropical cyclone Winston	-	-
Utilities	9,458	13,254
Valuation	220	-
Vat arrears	33,077	-
Salaries and wages	158,851	135,612
Heritage Expense	4,908	-
Website development	-	-
City wide expenses	136	111,515
New Zealand expenses	60	267
Japanese expenses	2,039	4,815
Government grant expenses	198,060	150,767
Other expenses	34,554	72,583
Total expenditure	**607,596**	**803,773**
Surplus/(deficit) for the year	(112,851)	46,276

The Detailed Statement of Income and Expenditure is to be read in conjunction with the accompanying notes.