ACT NO. 25 OF 2020



I assent.

J. K. KONROTE

President

[31 July 2020]

AN ACT

TO AMEND THE LOCAL GOVERNMENT ACT 1972

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.—(1) This Act may be cited as the Local Government (Budget Amendment) Act 2020.
- (2) This Act comes into force on 1 August 2020.
- (3) In this Act, the Local Government Act 1972 is referred to as the "Principal Act".

Section 2 amended

2. Section 2 of the Principal Act is amended after the definition of "Electoral Commission" by inserting the following new definition—

""financial year" means a 12-month period commencing on and including 1 August and ending on and including 31 July;".

Section 19 amended

- 3. Section 19 of the Principal Act is amended by—
 - (a) in subsection (1), deleting "31 July" and substituting "1 March"; and
 - (b) in subsection (2) after "Parliament", inserting "within 7 months after the end of a financial year".

Section 35 amended

4. Section 35(5) of the Principal Act is amended by deleting "60" and substituting "55".

Section 35A inserted

5. The Principal Act is amended after section 35 by inserting the following new section—

"Transition for change in retirement age

- 35A.—(1) Notwithstanding section 4 of the Local Government (Budget Amendment) Act 2020, any person who has—
 - (a) been appointed under section 35; and
 - (b) reached the age of 55 years before 1 August 2020,

is to retire from the Council on 1 August 2021.

- (2) Notwithstanding section 4 of the Local Government (Budget Amendment) Act 2020, any person who—
 - (a) has been appointed under section 35; and
 - (b) reaches the age of 55 years within the period commencing on and including 1 August 2020 and ending on and including 1 August 2021,

is to retire from the Council on 1 August 2021.

- (3) For the avoidance of doubt, any person who—
 - (a) has been appointed under section 35; and
 - (b) reaches the age of 60 years on or before 1 August 2021,

is to retire from the Council on his or her sixtieth birthday.".

Section 46 amended

6. Section 46(1) of the Principal Act is amended by deleting "November" and substituting "June".

Section 57 amended

- 7. Section 57 of the Principal Act is amended by—
 - (a) in subsection (1)—
 - (i) deleting "31 May" and substituting "31 December"; and
 - (ii) deleting "31 December" and substituting "31 July"; and
 - (b) in subsection (3)—
 - (i) deleting "31 August" and substituting "31 March"; and
 - (ii) in paragraph (a), deleting "31 December" and substituting "31 July".

Section 57A inserted

8. The Principal Act is amended after section 57 by inserting the following new section—

"Transition for change in financial year

- 57A.—(1) Notwithstanding sections 19 and 57, every Council must, on or before 31 October 2020, transmit to the Minister—
 - (a) a copy of the statement prepared by the Council in accordance with subsections (3) to (5) for the period commencing on and including 1 January 2020 and ending on and including 31 July 2020;
 - (b) a copy of any report on such statement made by the auditor; and
 - (c) a report containing a summary of the proceedings and activities of the Council for the period commencing on and including 1 January 2020 and ending on and including 31 July 2020.
- (2) The Minister must cause copies of the statement and report to be laid before Parliament as soon as reasonably practicable.
- (3) The statement must show the financial position as regards the general and special accounts of the municipal fund in a form approved by the Minister and, in accordance with the accounting standards approved by the Fiji Institute of Accountants, must be prepared by the Council on or before 31 October 2020 showing the assets and liabilities of the Council on 31 July 2020 and the income from all sources and expenditure during the period commencing on and including 1 January 2020 and ending on and including 31 July 2020.
- (4) The statement prepared by the Council must be audited and if found correct must be certified by the auditor as correct.
- (5) On or before 31 March 2021, the Council must cause to be published in an English language newspaper published in Fiji and circulating within the municipality—
 - (a) a balance sheet and a summarised statement of income and expenditure of the Council on 31 July 2020, together with any report by the auditor; and
 - (b) notification that any ratepayer or any person holding any security charged upon the property of the Council may, at all reasonable times inspect, at the Council's office, the statement as certified by the auditor and the Council's report prepared pursuant to subsections (1) and (2) and may take copies from any part of the statement or report."

Section 60 amended

9. Section 60(3) of the Principal Act is amended by deleting "1 January" and substituting "1 August".

Passed by the Parliament of the Republic of Fiji this 31st day of July 2020.