



CIVIL AVIATION AUTHORITY OF FIJI

2024

Annual Report

Civil Aviation Authority of Fiji



PARLIAMENT OF FIJI  
Parliamentary Paper No. 30 of 2025





**COVER:**

CAAF - Civil Aviation Authority of Fiji  
Complex, Nadi International Airport.  
Safe Skies, Secure Fiji.



**CIVIL AVIATION AUTHORITY OF FIJI**

## Vision

To be a leader in aviation safety and security oversight in the Pacific, recognised for excellence in regulation, partnership, and service delivery.

## Mission

To Partner with stakeholders to ensure the highest standards of safety, security, and efficiency in civil aviation, fostering sustainable development and connectivity for Fiji and her people.

## Purpose

Safeguard the well-being and prosperity of Fijians by ensuring the utmost safety and security of air transportation.

## Our Values

At CAAF, our values are the foundation of how we operate, guide our decisions, and define the culture we strive to uphold:



**Professionalism** - we hold ourselves to the highest standards of conduct, demonstrating expertise, accountability, and respect in all that we do.



**Integrity** - we act with honesty, transparency, and consistency, doing what is right, even when no one is watching.



**Fairness** - we treat all individuals and organisations equitably, without bias or favour, ensuring decisions are just and inclusive.



**Partnership** - we collaborate meaningfully with our stakeholders, recognising that shared goals and mutual respect are key to advancing safe and secure aviation.

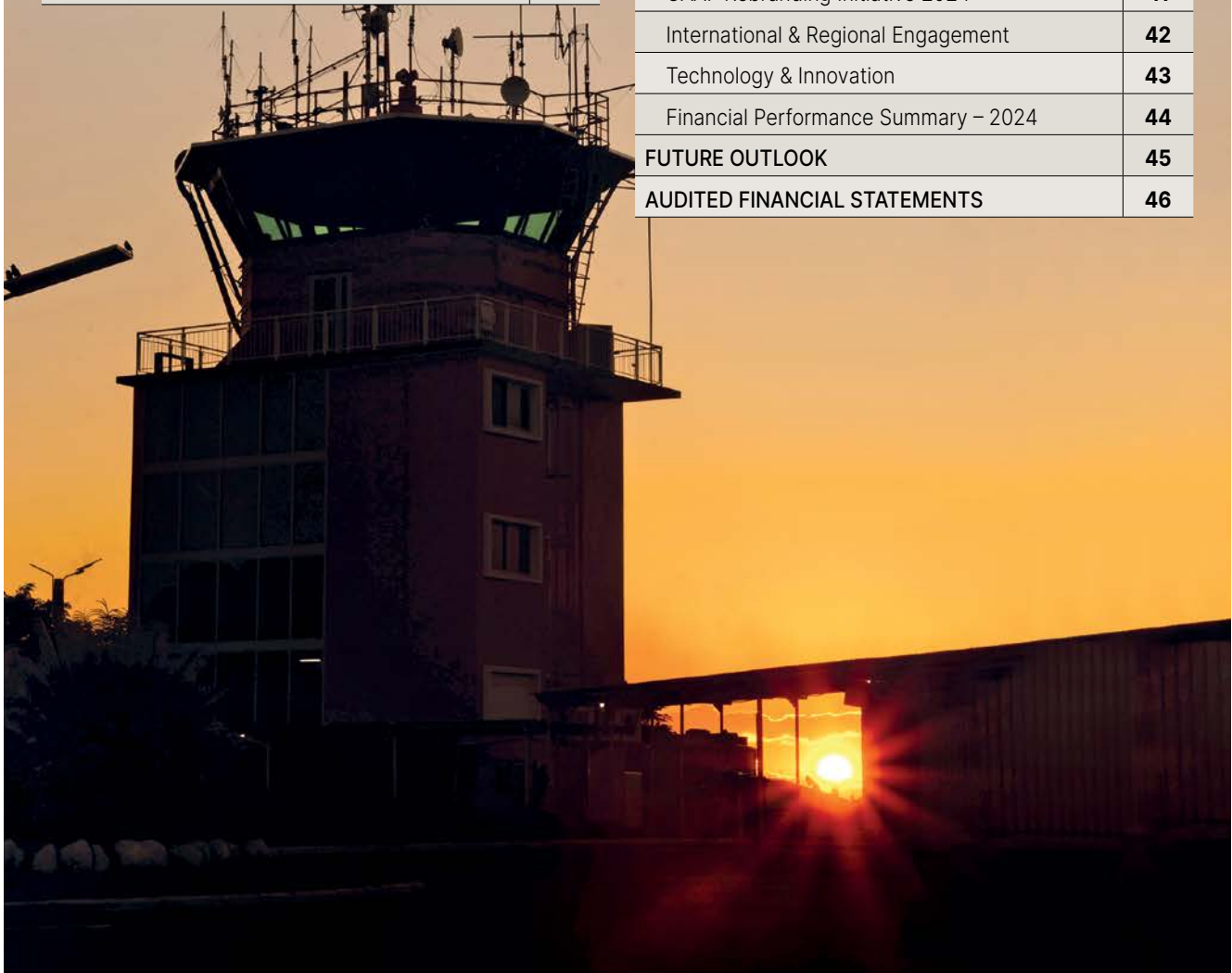


**Innovation** - we embrace fresh ideas and new technologies to strengthen our aviation system and meet the evolving needs of the industry and the travelling public.

**CIVIL AVIATION AUTHORITY OF FIJI**  
Safe Skies, Secure Fiji

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# Glossary of Acronyms & Terms

Acronym	Definition	FIRX	Flight Instructor Rating Exam
AFTL	Aeronautical Facility Technicians Licence	FSTD	Flight Simulator Training Device
AIC	Aeronautical Information Circular	GADSS	Global Aeronautical Distress and Safety System
AIR	Airworthiness	GSD	Ground Safety Department
AIS	Aeronautical Information Services	HCMS	Human Capital Management System
AME	Aircraft Maintenance Engineer	ICAO	International Civil Aviation Organization
AMO	Approved Maintenance Organisation	ICVM	ICAO Coordinated Validation Mission
ANR	Air Navigation Regulation (Fiji)	ISO	International Organization for Standardization
ANS	Air Navigation Services	JAROC	Joint Aviation Regulator-Operator Collaboration
ANSP	Air Navigation Service Provider	MET	Meteorology
AOC	Air Operator Certificate	MOR	Mandatory Occurrence Report
APANPIRG	Asia/Pacific Air Navigation Planning and Implementation Regional Group	NASP	National Aviation Safety Plan
API	Advance Passenger Information	NATFP	National Air Transport and Facilitation Programme
APSAR	Asia/Pacific Search and Rescue Working Group	NCASP	National Civil Aviation Security Programme
AQD	Aviation Quality Database	NCASQCP	National Civil Aviation Security Quality Control Programme
ARFFS	Airport Rescue and Fire Fighting Service	NCASTP	National Civil Aviation Security Training Programme
ASD	Air Safety Department	PANS-OPS	Procedures for Air Navigation Services – Aircraft Operations
ASFD	Aviation Security & Facilitation Department	PASO	Pacific Aviation Safety Office
ASFI	Aviation Security and Facilitation Inspector	PEL	Personnel Licensing
ASM	Airspace Management	PELI	Personnel Licensing Inspector
ATC	Air Traffic Control	PNR	Passenger Name Record
ATM	Air Traffic Management	PPL	Private Pilot Licence
ATPL	Air Transport Pilot Licence	PSIDS	Pacific Small Island Developing States
ATSP	Air Traffic Service Provider	RPAS	Remotely Piloted Aircraft System (Drone)
AVSEC	Aviation Security	SAR	Search and Rescue
CAAF	Civil Aviation Authority of Fiji	SARPs	Standards and Recommended Practices (ICAO)
CASP-AP	Cooperative Aviation Security Programme – Asia Pacific	SCD	Standards & Compliance Department
CMA	Continuous Monitoring Approach	SD	Standards Document (CAAF)
CNS	Communications, Navigation, and Surveillance	SELCAL	Selective Calling
CPL	Commercial Pilot's License	SMS	Safety Management System
DGCA	Director General of Civil Aviation	SSP	State Safety Programme
DGCSI	Dangerous Goods & Cabin Safety Inspector	STD	Simulator Training Device
EBT	Evidence-Based Training	TSA	US Transportation Security Administration
EEOC	External Engagement and Communications Officer	USAP-CMA	Universal Security Audit Programme – Continuous Monitoring Approach
EXCOM	Executive Management Committee	USOAP-CMA	Universal Safety Oversight Audit Programme – Continuous Monitoring Approach
FAN	Fiji Airworthiness Notice		
FAOC	Foreign Air Operator Certificate		

# Letter to the Minister



ISO 9001:2015 Certified

CIVIL AVIATION  
AUTHORITY  
OF FIJI

Safe Skies, Secure Fiji

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 [www.caaf.org.fj](http://www.caaf.org.fj)

 Private Mail Bag, NAP 0354, Nadi Airport, Fiji

08th August 2025

The Honourable Deputy Prime Minister  
and Minister for Civil Aviation and Tourism  
Government of the Republic of Fiji  
SUVA

Dear Honourable Viliame Gavoka

## RE: CAAF 2024 ANNUAL REPORT

On behalf of the Civil Aviation Authority of Fiji (CAAF), I am pleased to present the annual report for the period from 1st January 2024 to 31st December 2024.

This report has been prepared in accordance with section 28(1) of the Civil Aviation Authority of Fiji Act 1979. It provides a comprehensive account of CAAF's operational performance and audited accounts for the aforementioned period.

Yours faithfully,



**Peceli Baleikorocau**  
Chairperson



# Foreword by the Board Chairman



It is my privilege to present this message on behalf of the Board of the Civil Aviation Authority of Fiji (CAAF) as we reflect on the achievements and milestones of the 2024 reporting year.

This year marked a defining chapter in CAAF's history. We proudly celebrated 45 years of dedicated service to Fiji's aviation sector while embracing bold transformation through a rebranding initiative themed: *"Honouring Our Past, Launching Our Future – CAAF's 45-Year Legacy: Championing Aviation Safety & Security, Embracing Change."*

For nearly half a century, CAAF has stood as a cornerstone of aviation safety, security, and regulatory excellence in Fiji. Our legacy has been shaped by resilience, innovation, and an unwavering commitment to international standards—made possible by the dedication of our people, the vision of our leadership, and the trust of our stakeholders.

The rebranding undertaken in 2024 was more than a change in identity—it was a reaffirmation of our mission and a bold step towards future readiness. It reflected our shared vision for an agile, progressive, and relevant Authority in an evolving global aviation landscape. We commend the Chief Executive and her team for driving this transformation with professionalism and purpose.

Key milestones of the year included:

- **Establishment of the ICAO PSIDS Liaison Office in Nadi;** Officially opened by ICAO Secretary General Juan Carlos Salazar, the office represents a regional milestone, fostering collaboration and tailored support for Pacific Small Island Developing States.

- **ISO Surveillance Audit;** CAAF successfully retained its ISO 9001:2015 certification, reaffirming our commitment to quality assurance, continuous improvement, and effective oversight.
- **Unqualified Financial Audit Results;** CAAF recorded its fourth consecutive year of NIL audit findings - an achievement that reflects sound governance, strong internal controls, and the integrity of the management team.
- **Launch of CAAF's New Website;** As part of our digital transformation journey, a modernised website was launched alongside the digitalisation of several core processes. This has improved access to services and enhanced stakeholder engagement.

We acknowledge the ongoing support of the Government of Fiji, the Ministry of Tourism and Civil Aviation, and the Honourable Deputy Prime Minister and Minister for Tourism and Civil Aviation. Their guidance and partnership have been instrumental in advancing CAAF's strategic priorities.

We also pay tribute to the late Chairman of the Board, Mr. Eliki Kaumaitotoya, whose vision and leadership helped shape the Authority's current direction. His legacy lives on in our continued pursuit of excellence.

On behalf of the Board, I extend sincere appreciation to the entire CAAF team for their hard work, dedication, and professionalism throughout the year. To our stakeholders and aviation partners, thank you for your continued trust and collaboration.

As we look to the future, the Board remains steadfast in its commitment to strong governance, strategic leadership, and support for CAAF's continued modernisation. We move forward with optimism, grounded in the values that have defined CAAF's journey and ready to meet the challenges and opportunities that lie ahead.

Vinaka vakalevu.



**Peceli Baleikorocau**  
Chairman  
Civil Aviation Authority of Fiji

# Message from the Chief Executive



It gives me great pride to present the 2024 Annual Report of the Civil Aviation Authority of Fiji (CAAF). The past year has been one of meaningful progress and foundational change, as we continue to build an organisation that is responsive, efficient, and committed to aviation excellence.

This year was also marked by profound loss. We mourn the passing of our Chairman, Mr. Eliki Kaumaitotoya, whose visionary leadership helped shape the strategic direction that CAAF now follows. His dedication to building a strong, future-focused aviation sector laid a foundation that continues to guide our work. We also honour the memory of Mr. Sakaraia Bolanavatu, Flight Operations Inspector (Domestic), a respected and valued member of our Air Safety Department, who played a critical role in maintaining aviation safety. Their legacy lives on through the work we do every day.

We were pleased to welcome Mr. Peceli Baleikorocau as the new Chairman of the Board. He has stepped into the role with energy and purpose, continuing to advance the vision laid down by his predecessor and ensuring consistency and strong leadership at the Board level.

One of the most encouraging developments in 2024 has been the significant improvement in our staffing outcomes. Through focused recruitment and strategic workforce planning, we successfully filled the majority of our long-standing vacancies, with only five remaining by the end of the year, three of which were already in the final stages of appointment. This brought our staff turnover rate down to just 1.4%, a marked improvement from levels exceeding 10% in previous years. This trend is a testament to our efforts to make CAAF an organisation where people not only want to work but also choose to stay.

We are particularly proud of our role in facilitating the official opening of the International Civil Aviation Organization (ICAO) Pacific Small Island Developing States (PSIDS) Liaison Office in Nadi, coordinated in partnership with the Ministry of Tourism and Civil Aviation. The occasion was graced by the Secretary General of ICAO as Chief Guest and was also attended by the ICAO Regional Director for the Asia Pacific Region. This milestone underscores Fiji's growing leadership in the region and our commitment to global aviation cooperation.

In December 2024, CAAF marked a new chapter in its evolution through a bold rebranding initiative. We launched a new logo, revised our Vision, Mission, and Values, and adopted the motto **"Safe Skies, Secure Fiji."** Our revamped website, now more intuitive and interactive, includes functional enhancements such as the ability for users to make online payments, submit applications, and lodge forms digitally, ushering in a more seamless user experience for our stakeholders.

Our Corporate Plan 2024–2029 was officially launched, outlining our strategic goals and commitments over the next five years. This document reinforces our direction as a regulator grounded in integrity, innovation, and service and is anchored by our renewed Purpose; ***"To safeguard the well-being and prosperity of Fijians by ensuring the utmost safety and security of air transportation"***.

In support of our digital transformation strategy, we commenced a full-scale revamp of our ICT infrastructure. This included migrating many of our core applications to the cloud and providing tools that enable greater mobility, efficiency, and data-driven decision-making. These upgrades are essential to enhancing our internal operations and delivering better services to the aviation industry.

Our staff continue to be the cornerstone of our success. Their dedication, professionalism, and resilience throughout the year have been instrumental in achieving the outcomes highlighted in this report. We have also placed strong emphasis on capacity building across the organisation, with targeted training and participation in regional and international technical workshops and meetings. These initiatives are key to strengthening our regulatory capabilities and building a future-ready workforce.

We remain committed to ensuring the highest standards of aviation safety and security, to enabling a skilled and supported workforce, and to fulfilling our responsibility to the travelling public and to Fiji.



As we reflect on 2024, I extend my heartfelt gratitude to our staff for their tireless efforts, to the Government for its ongoing support through the Government Grant, and to our Board of Directors for their guidance, due diligence, and continued stewardship. Your support and shared commitment have made these achievements possible.

Looking ahead to 2025, we are excited to continue the momentum of our transformation journey. A key focus will be on deepening our digitalisation efforts, including the full operationalisation of cloud-based systems and expanding our e-services platform for better stakeholder engagement. We will also be prioritising the long-awaited review and modernisation of CAAF's legislative framework, work that has been in development for some time and is now critical to aligning our operations with international standards and evolving industry demands.

We look forward to continuing to serve Fiji with purpose, integrity, and commitment.

Vinaka vakalevu,



**Theresa O'Boyle-Levestam**

Chief Executive

Civil Aviation Authority of Fiji





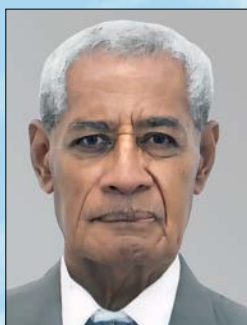
# Governance & Leadership

## Board of Directors

The Civil Aviation Authority of Fiji (CAAF) Board is established under Section 4 of the Civil Aviation Authority of Fiji Act 1979. The appointment of the CAAF Board is made by the Minister of Public Enterprise, with the approval of the Prime Minister.

The primary role of the CAAF Board is to ensure that the Authority fulfils its obligations as outlined in the Act. Additionally, the Board is responsible for ensuring that the Authority is well managed, in order to identify any risks early and manage them prudently.

For 2024, there were 6 Board meetings and 2 Subcommittee meetings (HR/Finance Subcommittee and the Corporate Governance Subcommittee) convened.



**Mr. Eliki Kaumaitotoya**



**Mr. Peceli Baleikorocau**



**Ms. Marigold Moody**

**Mr. Eliki Kaumaitotoya**

Chairperson - 30.07.2024 to 27.08.24

**Mr. Peceli Baleikorocau**

Deputy Chairperson - 01.01.24 to 27.08.24  
Chairperson - from 28.08.2024

**Ms. Marigold Moody**

Board Director - 01.01.24 to 27.08.2024  
Deputy Chairperson - 28.08.2024

**Mr. James Sowane**

Board Director - 17.04.23

**Mr. George Tudreu**

Board Director - 17.04.23

**Mr. Ashneel Chand**

Board Director - 17.04.23

**Mr. Mikaele Leawere**

Board Director - 17.04.23

**Ms. Ilisapeci Matatolu**

Board Director - from 04.07.2024

**Mr. Hare Mani**

Board Director - from 10.09.2024



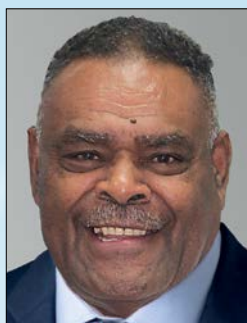
**Mr. James Sowane**



**Mr. George Tudreu**



**Mr. Ashneel Chand**



**Mr. Mikaele Leawere**



**Ms. Ilisapeci Matatolu**



**Mr. Hare Mani**

## CAAF Leadership Team

CAAF is guided by a strong leadership team, comprised of a Chief Executive, five Executive Managers, Manager Personnel Licensing, and Manager Legal & Enforcement, each heading a key department or unit. The Quality Assurance Manager, Finance Manager, Human Capital Manager, ICT Manager, and the Senior Inspectors support the department/unit heads in leading the CAAF team.

The Executive Management Team works collaboratively with the CAAF Board to establish the organisation's strategic direction. They define the methods, resources, and actions needed to achieve CAAF's goals, proactively managing risks and ensuring the organisation operates effectively and efficiently. The team convenes regularly to ensure alignment and address current and emerging issues, with additional meetings with the CAAF Board held as needed for strategic guidance and oversight.



**Ms. Theresa Levestam**  
Chief Executive



**Mr. Niroshana Perera**  
Executive Manager  
Corporate Services



**Capt. Tom Waqa**  
Executive Manager  
Air Safety



**Ms. Sereima Bolanavatu**  
Executive Manager  
Standards & Compliance



**Mr. Rigamoto Aisake**  
Executive Manager Aviation  
Security & Facilitation



**Ms. Alisi Namoro**  
Executive Manager  
Ground Safety



**Mr. Uluitoga Katia**  
Manager Personnel  
Licensing



**Ms. Florence Takinana**  
Manager Legal &  
Enforcement/Board  
Secretary

**Ms. Theresa Levestam** Chief Executive  
**Mr. Niroshana Perera** Executive Manager Corporate Services  
**Capt. Tom Waqa** Executive Manager Air Safety  
**Ms. Sereima Bolanavatu** Executive Manager Standards & Compliance  
**Mr. Rigamoto Aisake** Executive Manager Aviation Security & Facilitation  
**Ms. Alisi Namoro** Executive Manager Ground Safety  
**Mr. Uluitoga Katia** Manager Personnel Licensing  
**Ms. Florence Takinana** Manager Legal & Enforcement/Board Secretary  
**Mr. Suresh Kumar** Finance Manager  
**Ms. Patricia Vueti** Human Capital Manager  
**Mr. Shanil Chetty** Information Communications and Technology Manager  
**Mr. Rajneel Din** Quality Assurance Manager



# 2024 Highlights at a Glance

## **The ICAO Pacific Small Island Developing States Liaison Office Opened in Nadi**

Official opening of ICAO's Pacific Small Island Developing States (PSIDS) Liaison Office in Nadi, strengthening regional aviation safety, security, and sustainability.

## **CAAF Corporate Plan 2024-2029 Launched**

The new five-year plan outlines strategic goals to strengthen regulatory oversight, innovation, and stakeholder partnerships.

## **Nil Audit Findings - Financial Statement 2024**

CAAF received a clean audit opinion, reflecting sound financial management and transparency.

## **USAP-CMA Auditor Training Hosted at CAAF**

CAAF hosted the ICAO Universal Security Audit Programme – Continuous Monitoring Approach (USAP-CMA) Auditor Training, building regional capacity in aviation security oversight.

## **CAAF Rebranding: Honouring Our Past, Launching Our Future**

CAAF marked its 45th anniversary with a new logo, strapline, and revamped website, honouring its legacy while embracing a modern, forward-looking identity.

## **Launch of Revamped CAAF Website**

A redesigned, user-friendly website was launched, allowing online payments, application submissions, and enhanced stakeholder access.

## **Continued ISO 9001:2015 Certification Surveillance**

CAAF maintained its ISO certification following a successful surveillance audit, demonstrating commitment to quality and continuous improvement.

## **GSI-AIR Certification Training for Inspectors Hosted at CAAF**

Airworthiness inspectors completed the ICAO-FAA Government Safety Inspectors -AIR course, enhancing CAAF's technical capability in certifying aircraft maintenance organisations and air operators.

# 2024 Performance Snapshot



**1965**

Personnel Licences  
(Safety/Security)



**22**

Aerodromes  
Certified



**122**

Airspace  
Permissions



**9**

Helicopter Landing  
Sites Registered



**3**

Water Landing  
Sites Registered



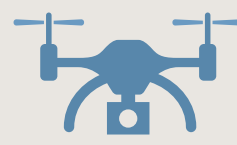
**72**

Staff



**54**

Drone  
Authorisations



**1000**

Drone  
Registrations



**239**

Service Provider/  
Operator Certification



**61**

Certificates of  
Airworthiness



**83**

Aviation Security  
Approvals



**208**

Audits



**12**

Exemptions



**1760**

License  
Examinations



**154**

Flight Training  
Permit



**14**

ANS Training  
Permit



# Organisational Overview

## CAAF Mandate and Legal Framework

The Civil Aviation Authority of Fiji is a statutory organisation, established under the Civil Aviation Authority of Fiji Act 1979, as the primary regulatory body mandated by the Act with the primary function and responsibility for overseeing and ensuring the safety, security, and efficiency of civil aviation in Fiji. CAAF plays a crucial role in maintaining and enhancing aviation standards, fostering sustainable development, and ensuring Fiji's connectivity to the global aviation network.

## State Civil Aviation System and Aviation Safety and Security Oversight Functions

CAAF operates under the authority granted by Section 14 of the Civil Aviation Authority of Fiji Act 1979. Its primary functions include:

- ▶ **Execution of Civil Aviation Acts:** CAAF is responsible for implementing and enforcing the provisions outlined in various Civil Aviation Acts.
- ▶ **State Obligations under ICAO:** as directed by the Minister, CAAF ensures that Fiji meets its international obligations as a Member State of the International Civil Aviation Organisation (ICAO).
- ▶ **Safety and Security Oversight:** a core responsibility of CAAF is to oversee and regulate the safety and security standards within Fiji's civil aviation sector.

Our commitment extends beyond just aviation regulation and oversight. We strive to create a supportive environment that promotes a robust and sustainable civil aviation industry in Fiji.

## Regulation and Oversight

CAAF is responsible for developing, implementing, and enforcing comprehensive civil aviation regulations governing all aspects of civil aviation activities in Fiji. This includes airworthiness of aircraft, flight operations, air navigation services, aerodromes, aviation security, and personnel licensing. To ensure compliance with national and international standards, CAAF certifies and inspects aircraft, aerodromes, and air navigation services, and licenses aviation personnel.

## Safety and Security Compliance

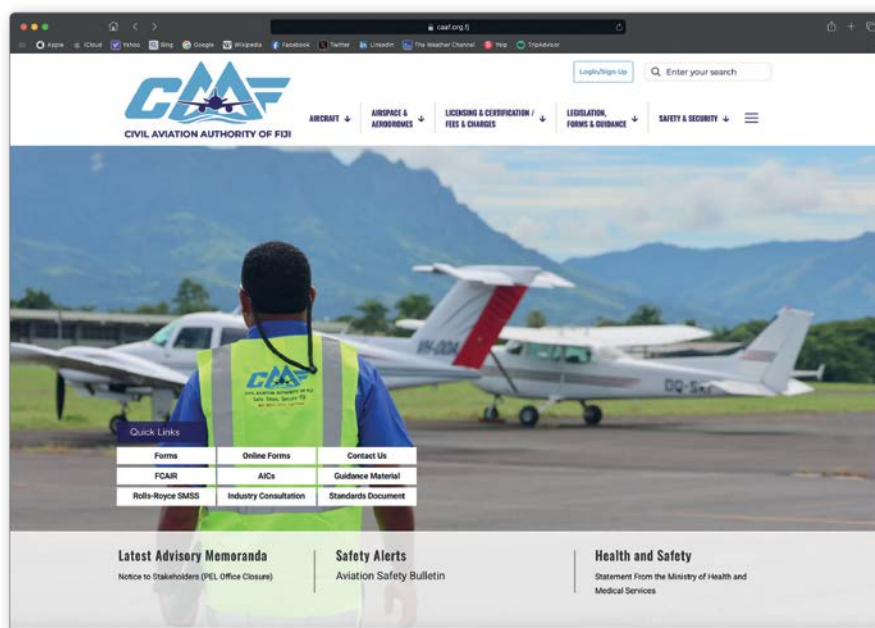
CAAF prioritises aviation safety and security. To maintain the highest standards, we conduct regular audits, inspections and tests to ensure strict adherence to national and international standards.

## Investigating Incidents

CAAF thoroughly investigates aviation incidents to determine root causes and contributing factors. By analysing incident data, we implement preventative measures to enhance aviation safety and security.

## Stakeholder Engagement

CAAF fosters strong partnerships with industry and international aviation bodies. Collaborative efforts are essential to creating a safe, secure, and efficient aviation environment.



The upgraded CAAF website with the new, rebranded logo.

# Corporate Goals & Objectives



## GOAL 1

### Practice Consistent Aviation Safety and Security Regulatory Oversight

- **Objective 1a** - Improve Fiji's Universal Safety Oversight Audit Programme - Continuous Monitoring Approach (USOAP-CMA) Effective Implementation (EI) rating to above 80% in all areas (except accident investigation) and Fiji's Universal Security Audit Programme - Continuous Monitoring Approach (USAP-CMA) Effective Implementation rating to above 80% in all areas.
- **Objective 1b** - Full implementation of Fiji's State Safety Programme (SSP).
- **Objective 1c** - Full implementation of the National Civil Aviation Security Programme (NCASP), National Civil Aviation Security Quality Control Programme (NCASQCP), National Civil Aviation Security Training Programme (NCSTP) and National Air Transport and Facilitation Programme (NATFP).

## GOAL 2

### Engage Collaboratively with Aviation Stakeholders to Promote and Support a Positive Safety and Security Culture, Resulting in Improved safety and Security Performance

- **Objective 2a** - Implementation of a robust industry consultation system.
- **Objective 2b** - Implementation of a comprehensive safety and security awareness programme.

## GOAL 3

### Continuously Improve Organisational Performance.

- **Objective 3a** - Establish robust and effective structures, systems, and processes supporting good governance, including the appropriate remuneration and retention of qualified personnel.





# Executive Summary

## Key Achievements

2024 marked a transformative year for the Civil Aviation Authority of Fiji (CAAF), celebrating 45 years of service with a bold rebranding initiative under the theme: "Honouring Our Past, Launching Our Future."

### Major milestones included:

- Opening of the ICAO PSIDS Liaison Office in Nadi, positioning Fiji as a regional aviation hub.
- Launch of the CAAF Corporate Plan 2024–2029, outlining strategic goals for regulatory excellence.
- Digital Transformation: New website with e-services, cloud migration of core systems, and ICT infrastructure upgrades.
- ISO 9001:2015 Certification retained for the fourth consecutive year.
- Zero Audit Findings for the fourth year, reflecting strong governance and financial integrity.
- Staff Turnover Reduced to 1.4%, with 13 new appointments and improved retention strategies.

## Financial Performance

### CAAF delivered a robust financial turnaround in 2024:

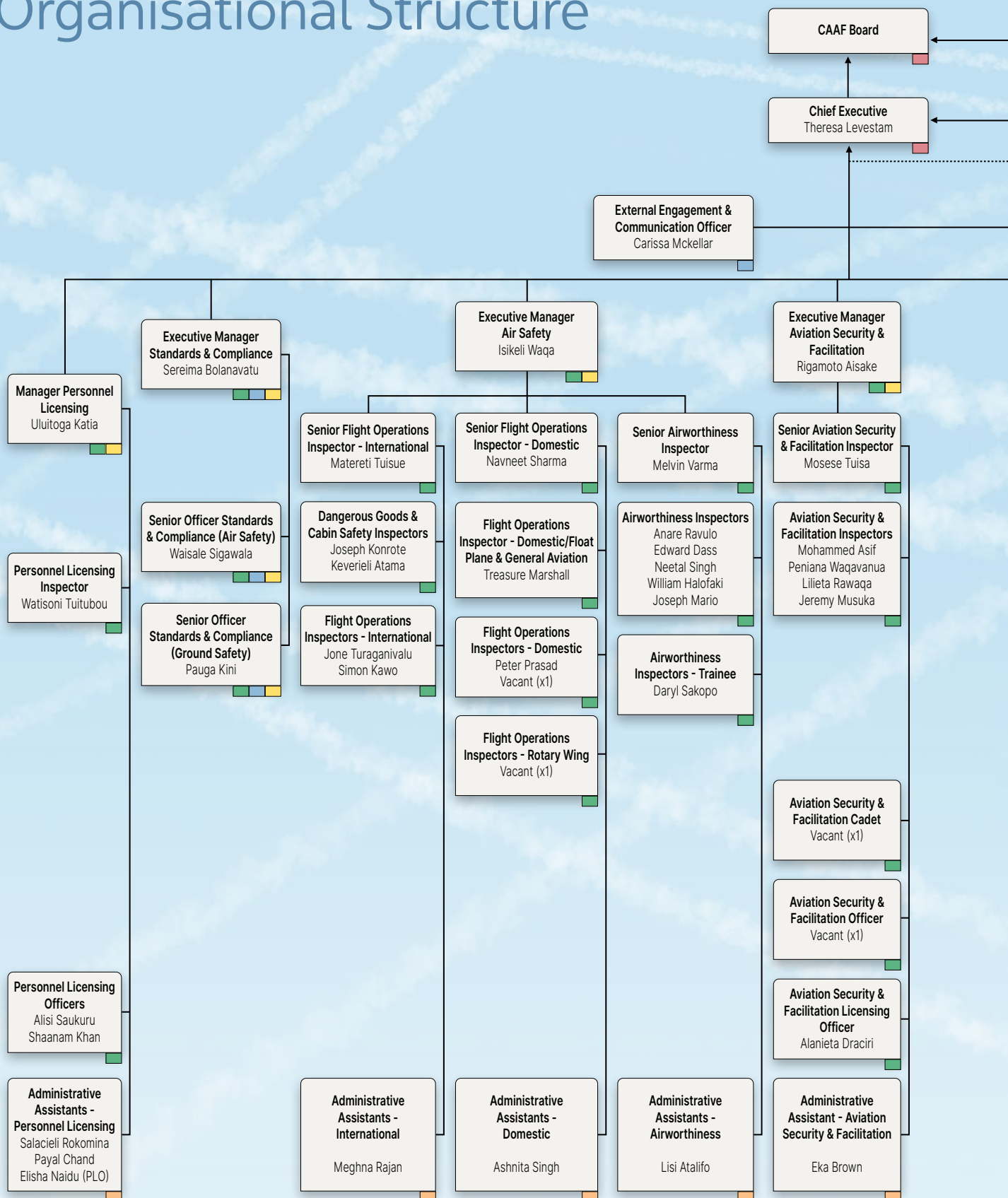
- Total Income: FJD 13.51 million (up from FJD 6.64 million in 2023).
- Net Surplus: FJD 3.80 million (compared to a FJD 617k deficit in 2023).
- Government Grant: FJD 7.26 million, supporting strategic initiatives.
- Departure Tax Revenue: FJD 3.94 million, reflecting increased international travel.
- Capital Investments: FJD 515k in ICT, vehicles, and infrastructure.

## Strategic Priorities for 2025

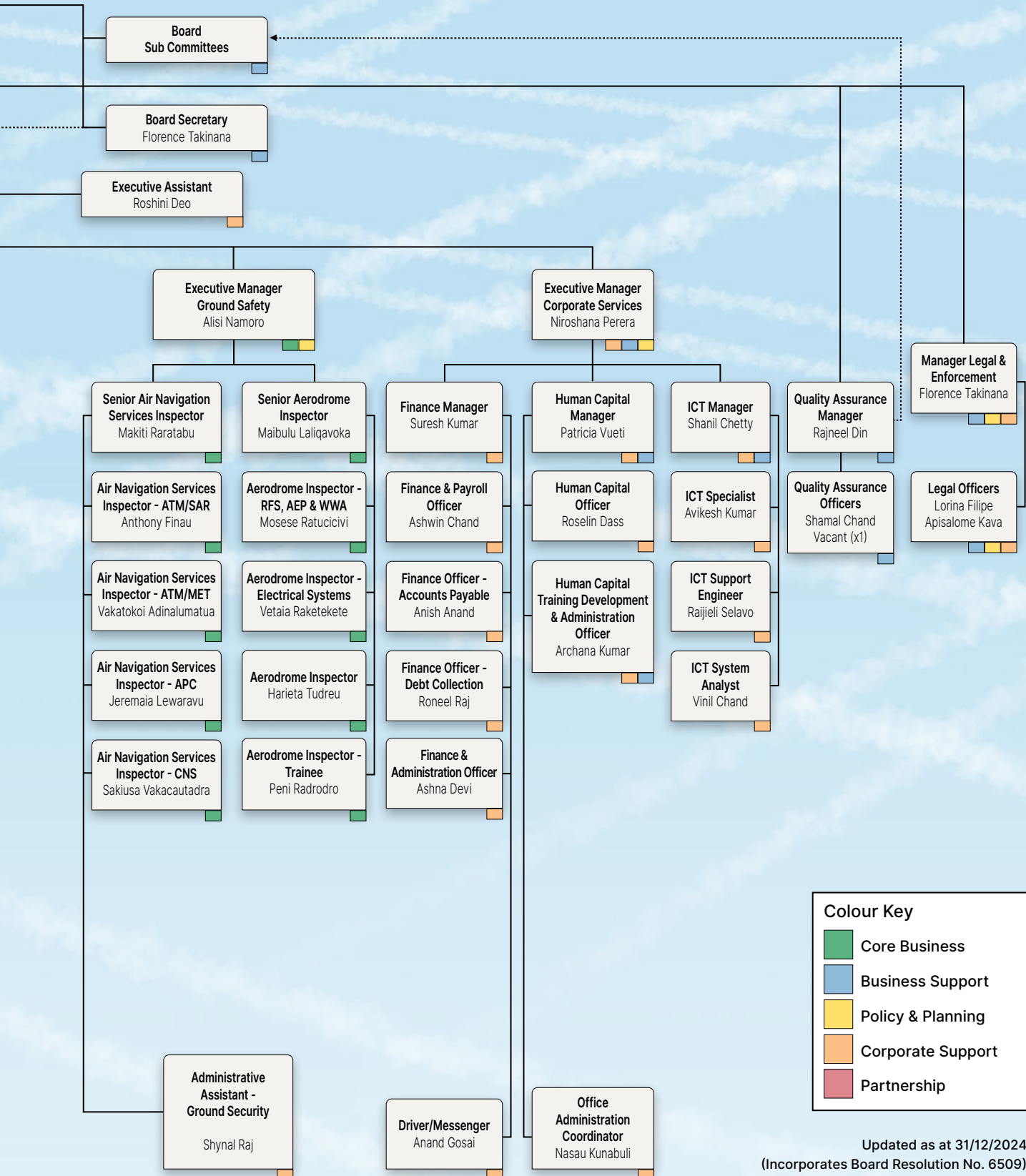
### Building on 2024's momentum, CAAF will focus on:

- Digital Modernisation:
  - Launch of a cloud-based Human Capital Management System (HCMS).
  - Implementation of an E-Examination System for licensing.
  - Digitisation of records and documents.
  - Roll-out of a Safety & Security Oversight Management System.
- Legislative Reform:
  - Finalisation of the Civil Aviation Bill and amendments to the Civil Aviation (Security) Act.
- Sustainability & Regional Leadership:
  - Alignment with ICAO SARPs and environmental goals.
  - Strengthened partnerships with ICAO, PASO, and Pacific Small Island Developing States.

# Organisational Structure







# Operations Overview

To be effective in the discharge of our duties as the State's safety and security oversight organisation, CAAF must ensure that ICAO's eight Critical Elements (CE) of a State Oversight System are established and implemented.

The CEs are essentially the safety and security defence tools of a State Oversight System needed for the effective and sustainable implementation of safety and security-related policies and associated procedures.

Fiji, as an ICAO Member State, must address all CEs in its effort to establish and implement an effective safety and security oversight system that reflects the shared responsibility of the State and the aviation community. CEs of a safety and security oversight system cover the whole spectrum of civil aviation activities, including personnel licensing, aircraft operations, airworthiness of aircraft, aircraft accident and incident investigation, air navigation services and aerodromes, as applicable. The level of effective implementation of the CEs is an indication of a state's capability for safety and security oversight.

In alignment with ICAO's requirements under **Critical Element 3 (CE-3)** for a State Oversight System, Fiji must establish a civil aviation authority supported by sufficient and qualified personnel and provided with adequate financial resources to manage aviation safety and security effectively. Such an authority shall have stated safety and security functions and objectives to fulfil its safety and security management responsibilities. To this end, CAAF was established.

CAAF's mandate includes a well-structured, well-funded, and empowered civil aviation system that can effectively manage and enhance the safety and security of Fiji's airports and airspace. This includes fulfilling specific safety and security functions to uphold the state's safety and security management responsibilities.

In line with ICAO recommendations, CAAF continues to implement measures to ensure that qualified personnel are recruited and retained to perform effective regulatory oversight. This includes ongoing improvements to remuneration and conditions of service, as well as the





implementation of clear guidance on ethics, professional conduct, and the avoidance of actual or perceived conflicts of interest. Recognising the importance of aligning our human resources with our oversight responsibilities, CAAF has also adopted a structured methodology to assess and plan for staffing needs, taking into account the size, complexity, and evolving nature of aviation activities in Fiji. These efforts reflect our commitment to maintaining a skilled, principled, and appropriately resourced workforce capable of meeting both national and international aviation safety and security obligations.

As at December 2024, CAAF had in its employ a total of 72 staff members, inclusive of the Administrative Assistant seconded to the ICAO PSIDS Liaison Office. This workforce was distributed across various departments; 19 in the Air Safety Department, 7 in the Personnel Licensing Office, 12 in the Ground Safety Department, 8 in the Aviation Security & Facilitation Department, 18 in the Corporate Services Department, 3 in the Legal Unit, 2 in the Quality Assurance Unit, and 3 in the Standards & Compliance Department.

The **Air Safety Department (ASD)** is headed by the Executive Manager Air Safety (EMAS) and is organised into three sections: Airworthiness; Flight Operations Domestic, and Flight Operations International. ASD technical and administration staff comprise Flight Operations Inspectors (FOIs), Airworthiness Inspectors (AWIs), Dangerous Goods & Cabin Safety Inspectors (DGCSIs), and Administrative Assistants (AAs).

► **Airworthiness (AIR) Section:** AIR is responsible for the oversight of aircraft maintenance organisations, ensuring the airworthiness of aircraft, conducting audits and inspections, reviewing aircraft maintenance standards, and facilitating aircraft registration. Additionally, the AIR Section assists the Personnel Licensing Office with aircraft maintenance engineer training and licensing activities.

► **Flight Operations (OPS) Section:** OPS-International and OPS-Domestic is responsible for the oversight of air transport, general aviation and unmanned aircraft operations [such as drones or Remotely Piloted Aircraft Systems (RPAS)], the transport of dangerous goods by air and aircraft emergency equipment provision and use. OPS also supports the Personnel Licensing Office in pilot training and licensing activities.

The **Aviation Security and Facilitation Department (ASFD)**, headed by the Executive Manager Aviation Security and Facilitation (EMASF), is responsible for fulfilling Fiji's obligations under ICAO Annex 17 (Aviation Security) and Annex 9 (Facilitation). The department plays a critical role in maintaining the integrity of Fiji's aviation security framework through a range of regulatory oversight activities, including certification audits, inspections, testing, surveys, and the provision of technical advisory services.





ASFD's responsibilities encompass the oversight of aviation security and facilitation standards across a wide range of service providers, including airport and aircraft operators, aviation security organisations, catering agents, air cargo operators, regulated agents, known consignors, and ground handling service providers. Oversight also extends to aviation security screeners and certain facilitation functions such as machine-readable travel documents, Advance Passenger Information (API), Passenger Name Record (PNR) systems, and elements of health-related planning through the National Aviation Plan.

The department also monitors the implementation of approved security programmes and expositions and undertakes bilateral inspections of screening procedures and security controls at foreign airports. This includes assessments related to transfer hold baggage and air cargo screening where exemptions are sought. Additionally, ASFD conducts security surveys of proposed new international ports of call for the national carrier.

To support the aviation industry, ASFD provides targeted aviation security training to enhance understanding of regulatory requirements and strengthen the security culture across stakeholders. The department is staffed by a team comprising a Senior Aviation Security and Facilitation Inspector (SASFI), Aviation Security and Facilitation Inspectors (ASFI), Administrative Assistants (AA), and a Licensing Officer (LO).

The **Ground Safety Department (GSD)** headed by the Executive Manager Ground Safety (EMGS), is responsible for the safety oversight of aerodrome operators and

air navigation service (ANS) providers, as well as supporting the Personnel Licensing Office with the safety oversight of applicable aviation training organisations and ANS personnel Licensing (Air Traffic Controllers, Flight Information Service Officers, Aeronautical Station Operators and Aeronautical Facility Technicians).

The department is structured into two key operational sections, namely:

- **Aerodromes (AD):** The Aerodrome section is tasked with the certification of aerodromes throughout Fiji, as well as the approval and registration of Helicopter Landing Sites and Water Landing Sites. Beyond its regulatory functions, the section also provides technical support to the Personnel Licensing Office, particularly in the evaluation and approval of training programmes for Airport Rescue and Fire Fighting Services (ARFFS) and Electrical & Mechanical Services personnel.
- **Air Navigation Services (ANS):** The ANS section is responsible for the certification and ongoing surveillance of all Air Navigation Service Providers operating within Fiji. Its oversight spans a wide range of functions, including Air Traffic Management (ATM), Search and Rescue (SAR), Communications, Navigation and Surveillance (CNS), Meteorology, Procedures for Air Navigation Services – Aircraft Operations (PANS-OPS), Aeronautical Information Services (AIS), and Aeronautical Charting. The team also works closely with the Personnel Licensing Office to support the training and licensing of ANS personnel.



The **Standards & Compliance Department (SCD)**, headed by the Executive Manager Standards & Compliance (EMSC), plays a central role in strengthening CAAF's internal systems to support compliance with ICAO Standards and Recommended Practices (SARPs) and enhance the effective implementation of Fiji's State Safety & Security Oversight System. The department was established in response to a recommendation from the 2019 ICAO Coordinated Validation Mission (ICVM), with the aim of institutionalising continuous improvement and ensuring regulatory harmonisation.

The department is currently staffed by three permanent personnel: EMSC and two Senior Officers, Standards & Compliance. It is envisioned that the department will be further resourced to support the Authority's expanding mandate and its corporate goals.

Key responsibilities of the SCD include:

- ▶ Monitoring and facilitating the implementation of ICAO initiatives, including global aviation safety strategies and environmental sustainability programmes.
- ▶ Reviewing and updating national aviation legislation and regulations to align with amendments to ICAO Annexes and evolving international standards.

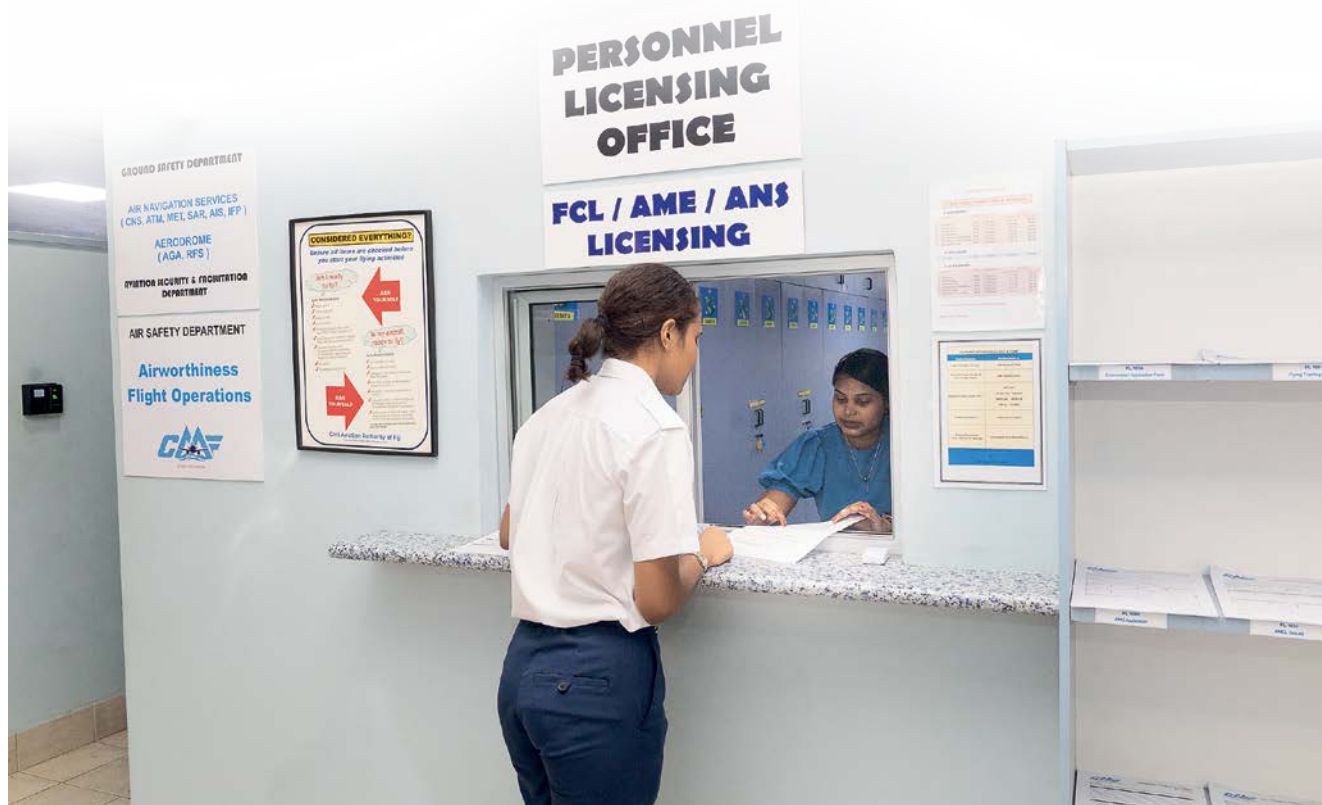
Through its cross-cutting role, the SCD supports the integration of international best practices across all departments of CAAF, reinforcing the Authority's commitment to regulatory excellence and continuous improvement.

The **Personnel Licensing (PEL)** Office is responsible for the regulatory oversight of aviation personnel licensing in Fiji. It ensures that aviation professionals, such as pilots, air navigation personnel, and aircraft maintenance engineers, meet and maintain the competency standards necessary for the safe and efficient operation of civil aviation.

The office is headed by the Manager Personnel Licensing (MPEL) and is supported by a Personnel Licensing Inspector (PELI), two Licensing Officers (LO), and two Administrative Assistants (AA). In August 2024, one of the Administrative Assistants was seconded to the ICAO Pacific Small Island Developing States (PSIDS) Liaison Office in Nadi to provide administrative and operational support. Thus, to maintain continuity in the office's operations, an additional staff member, Payal Chand, was engaged in July 2024 to fulfil the administrative duties during the secondment period.

The PEL Office carries out five core regulatory functions:

- ▶ **Examination Tasks** - Responsible for the preparation and administration of written and practical assessments for flight crew, aircraft maintenance personnel, and air navigation personnel. These tasks require a high degree of technical expertise and regulatory knowledge.
- ▶ **Licensing Tasks** - Involves the processing, issuance, and renewal of licences in accordance with national and ICAO requirements.





- **Regulatory Tasks** - Encompasses the enforcement of licensing regulations and procedures to ensure continued compliance and safety within the aviation system.
- **Administrative Tasks** - Includes the maintenance of accurate licensing records, exam scheduling, data management, and overall workflow coordination to support licensing processes.

The PEL Office ensures that only qualified and competent individuals are certified to operate within Fiji's civil aviation sector. By maintaining rigorous licensing standards and regularly verifying personnel competencies, the office contributes significantly to reducing risk, safeguarding operational integrity, and upholding public trust in Fiji's aviation system.

The **Corporate Services Department (CSD)** plays a critical enabling role in supporting the operational functions of CAAF. It is structured into three key sections: Finance, Human Resources (HR), and Information and Communication Technology (ICT). The department is led by the Executive Manager Corporate Services (EMCS), supported by the Finance Manager, Human Capital Manager, ICT Manager, and a team of dedicated staff across these functional areas.

- The **Finance Section** is responsible for maintaining the integrity, accuracy, and transparency of CAAF's financial reporting in compliance with International Financial Reporting Standards (IFRS). The section

continues to strengthen internal control systems to prevent error and fraud, ensuring the safeguarding of organisational assets and the prudent management of public funds. In 2024, CAAF again received a clean audit opinion, reinforcing confidence in its financial stewardship.

- The **ICT Section** supports CAAF's operational effectiveness by ensuring the stability, security, and advancement of the Authority's digital systems and infrastructure. In 2024, the department commenced the progressive modernisation of CAAF's ICT environment, including the migration of key applications to cloud-based platforms. These efforts have enhanced organisational agility, improved cyber resilience, and enabled greater mobility and efficiency in service delivery.
- The **HR Section** is responsible for workforce planning, recruitment, performance management, and staff welfare. In 2024, the department oversaw the successful implementation of key staffing strategies that led to the reduction of staff turnover to just 1.4%, a significant improvement from prior years. Strong emphasis was placed on building a positive work culture, aligning roles to organisational needs through job evaluation, and supporting learning and development opportunities to build staff capability and retention. The HR team also ensured continued compliance with employment regulations and CAAF's internal people management policies.







The **Legal Unit** provides critical legal and regulatory support to the operations of CAAF, ensuring that the organisation operates in compliance with national legislation and its international obligations. The unit plays a key role in interpreting aviation laws, supporting enforcement actions, reviewing contracts and agreements, and advising on governance and statutory matters.

The Legal Unit is headed by the Manager Legal & Enforcement (MLE), with two Legal Officers. In 2024, the team provided on-the-job training to two law students from a local university under CAAF's corporate social responsibility initiative. This attachment opportunity provided aspiring legal professionals with valuable hands-on experience in aviation law and regulatory practice, while also contributing to CAAF's broader commitment to education and capacity building in Fiji.

Throughout the year, the Legal Unit provided cross-cutting legal guidance on a wide range of matters, including regulatory enforcement, contractual reviews, legislative drafting, Board and Committee deliberations, and inter-agency collaborations. The unit also contributed to ongoing legal reforms and supported CAAF's participation in international aviation initiatives requiring legal interpretation or policy alignment.

The Legal Unit continues to be a trusted advisor within CAAF, helping to ensure that all decisions and actions are underpinned by sound legal principles and aligned with the public interest.

The **Quality Assurance Unit** plays a key role in upholding the standards and integrity of CAAF's oversight system by ensuring that CAAF's operations comply with internal policies, procedures, and international best practices. The unit supports the continuous improvement of regulatory functions through systematic monitoring, internal audits, and data-driven oversight.

The unit is led by the Quality Assurance Manager, who is supported by officers responsible for Records and Statistics, as well as for Document Control. In 2024, the unit experienced a staffing transition following the resignation of the officer responsible for Records and Statistics. Recruitment efforts are in their final stages to ensure continuity in this important support function.

The Quality Assurance Unit continues to provide essential cross-organisational services that support operational consistency, regulatory compliance, and organisational learning, reinforcing CAAF's commitment to a strong internal quality culture.

The **Executive Office** consists of the Chief Executive supported by the Executive Assistant and the External Engagement and Communications Officer.

The External Engagement and Communications Officer position was established in 2024 following a comprehensive review of CAAF's Capability Framework, recognising the growing need for clear, timely, and targeted communication across diverse stakeholder groups. The newly created role of External Engagement and Communications Officer (EECO) was advertised in April and successfully filled in September 2024.

The role reports directly to the Chief Executive, and is critical in enhancing CAAF's public image, industry visibility, and stakeholder engagement. The Officer is responsible for managing both internal and external communications, including safety publications, stakeholder advisories, website content, social media, and other outreach platforms, ensuring alignment with CAAF's strategic objectives and regulatory responsibilities.

By the end of 2024, the Officer commenced understudying the Executive Assistant in the development of the quarterly Aviation Safety Bulletin and is set to assume full editorial responsibilities from Quarter 1 of 2025. The EECO has already proven instrumental in strengthening CAAF's brand identity, supporting stakeholder trust, and promoting a culture of proactive, transparent communication within the civil aviation system.

# Operational Performance

## Primary Aviation Legislation and Specific Operating Regulations

In line with ICAO's Eight Critical Elements of a State Safety and Security Oversight System, the Civil Aviation Authority of Fiji (CAAF) recognises the foundational importance of a robust legal and regulatory framework to enable the effective governance of civil aviation activities in Fiji.

Critical Element 1 (CE-1) requires States to promulgate comprehensive and effective primary aviation legislation that is aligned with the Convention on International Civil Aviation and proportionate to the size and complexity of the national aviation sector. In Fiji, this is established through the Civil Aviation Act 1976, the Civil Aviation Authority of Fiji Act 1979, the Civil Aviation Reform Act 1999, and the Civil Aviation (Security) Act 1994. Collectively, these laws empower CAAF to regulate civil aviation, issue and enforce regulations, and provide safety and security oversight across all facets of the aviation system, including for Fiji-registered aircraft operating internationally. These legal instruments also grant personnel performing oversight functions the authority to access relevant aircraft, facilities, personnel, and operational records, ensuring CAAF can discharge its responsibilities effectively.

Critical Element 2 (CE-2) focuses on the establishment of specific operating regulations that give practical effect to the provisions of primary legislation. These regulations must address the full scope of operational procedures, services, equipment, and infrastructure requirements as prescribed under ICAO Annexes. In Fiji, this is accomplished through a three-tiered legislative framework consisting of:

- ▶ Acts (Primary Legislation),
- ▶ Regulations (Secondary Legislation), and
- ▶ Standards Documents (SDs) (Tertiary Guidance Materials).

This structure ensures that ICAO Standards and Recommended Practices (SARPs) are appropriately implemented and enforced across the aviation sector. The suite of Civil Aviation Regulations and Standards Documents developed and

maintained by CAAF serve as the authoritative instruments that support regulatory clarity, operational consistency, and compliance throughout Fiji's aviation system.

Together, CE-1 and CE-2 form the legal backbone of Fiji's civil aviation oversight system. They enable CAAF to implement a risk-based, transparent, and internationally harmonised regulatory approach, while ensuring continued alignment with global best practices.

Fiji's National Aviation Law consists of a three-tier regulatory system, comprising Acts, Regulations and Standards Documents; the purpose of which is to ensure, where deemed appropriate, compliance and conformance with ICAO Standards and Recommended Practices (SARPs).



The three-tier regulatory system represents Fiji's Primary Legislation System and Specific Operating Regulations to meet Critical Elements CE1 and CE2 of ICAO's Eight Critical Elements of a safety oversight system.

In 2024, CAAF continued its concerted efforts to modernise and streamline Fiji's civil aviation legislative and regulatory framework, aligning with ICAO's Standards and Recommended Practices (SARPs) and international best practices. This work underpins CAAF's commitment to fulfilling Critical Elements 1 and 2 of ICAO's safety and security oversight framework, relating to primary aviation legislation and specific operating regulations.

## Consolidation of Primary Aviation Legislation

Progress continued on the long-standing legislative review project aimed at consolidating Fiji's primary aviation laws, the Civil Aviation Act 1976, Civil Aviation Authority of Fiji Act 1979, and Civil Aviation Reform Act 1999, into a single, comprehensive Civil Aviation Bill. This consolidation is being undertaken internally by CAAF in close coordination with the Ministry of Tourism and Civil Aviation and the Office of the Solicitor-General.

The Civil Aviation Bill progressed to its third draft in 2024. Once finalised, it is expected to be tabled in Cabinet and Parliament in 2025. The Bill will provide a modern and enabling legal framework for the regulation of civil aviation in Fiji, better aligned with ICAO SARPs and capable of supporting the harmonisation of subsidiary regulations, including alignment with the New Zealand Civil Aviation Rule Parts.

## Review of the Civil Aviation (Security) Act 1994

In response to findings from the ICAO Universal Security Audit Programme – Continuous Monitoring Approach (USAP-CMA), the Civil Aviation (Security) Act 1994 underwent review to address identified legislative gaps. A key focus of the revision is the incorporation of provisions related to Advance Passenger Information (API) and Passenger Name Record (PNR), in line with ICAO Annex 9 and international obligations on border security and counterterrorism.

Proposed amendments have been developed and, once enacted, these provisions will strengthen Fiji's legal basis for managing and protecting API/PNR data while enhancing interagency coordination and compliance with international standards. The revised Bill is targeted for completion in 2025.

## Regulatory Alignment and CE-2 Implementation

As part of its commitment to Critical Element 2 (CE-

2), CAAF is progressing the harmonisation of Fiji's Air Navigation Regulations (ANRs) with the New Zealand Civil Aviation Rules to ensure consistency with ICAO SARPs and international best practices. While full harmonisation is a longer-term initiative, CAAF recognises the need to address certain regulatory gaps that require immediate action. Accordingly, amendments to the ANRs are being proposed and implemented on a priority basis where urgent alignment or clarification is necessary ahead of the broader harmonisation project.

## Amendment to Regulation 81 – Air Navigation Regulations

In line with the above approach, CAAF is revising Regulation 81 of the Air Navigation Regulations, which currently prohibits parachute jump operations in Fiji. Although the full harmonisation of Fiji's regulations with New Zealand's Civil Aviation Rules is pending, this particular regulation has been identified as requiring immediate amendment. Throughout 2024, the Aviation Safety Department issued exemptions to enable such operations under controlled and safe conditions. Finalising the amendment to Regulation 81 remains a priority to provide regulatory certainty, reduce dependency on exemptions, and respond to emerging operational demands.

## Standards Documentation Review and Industry Consultation

To complement its regulatory work, CAAF is also advancing amendments through its suite of Standards Documents (SDs), which are developed and issued under Section 14(3)(b) of the Civil Aviation Authority Act 1979. These SDs provide technical guidance and specify acceptable standards, practices, and procedures aligned with Critical Element 5 (CE-5). Where immediate changes are required to support operational oversight or safety outcomes prior to full harmonisation, CAAF will update the SDs accordingly.

CAAF remains open to considering alternative methods of compliance where equivalent or enhanced safety outcomes can be demonstrated. All such proposals are assessed on a case-by-case basis for suitability and applicability. As of the end of 2024, CAAF had published 36 Standards Documents and continues to update them to reflect evolving requirements and practices. These documents serve as a critical mechanism for notifying regulated entities of applicable standards and for supporting ongoing compliance and oversight.

Through 2024, CAAF continued its review of the SDs and industry consultations were conducted as part of this process, ensuring transparency, operational input, and stakeholder buy-in. The following table summarises the SDs reviewed and consulted on in 2024.



STANDARDS DOCUMENT	ICAO Reference	Consultation Dates	Effective Date
<b>Personnel Licensing</b>	Annex 1, Amdt 179	01 – 15 Oct 2024	15 Feb 2025
<b>Aeronautical Meteorological Services</b> (Introduces provisions on System-Wide Information Management [SWIM] and information security.)	Annex 3, Amdt 81	29 Jun – 19 Jul 2024	28 Nov 2024
<b>Search and Rescue (SAR)</b> (Improved distress and safety systems, including Global Aeronautical Distress and Safety System (GADSS) requirements and revised SAR procedures.)	Annex 12, Amdt 19	28 Jun – 12 Jul 2024	24 Nov 2024
<b>Aeronautical Charts</b> (Navigation specifications and operational safety zones.)	Annex 4, Amdt 62	03 – 12 Jul 2024	28 Nov 2024
<b>Aeronautical Information Services</b> (Revised standards for pavement strength reporting and aeronautical information management systems were implemented.)	Annex 15, Amdt 43	29 Jun – 12 Jul 2024	28 Nov 2024
<b>Aeronautical Telecommunications Vol II</b> (Enhanced protocols for flight and flow information for a collaborative environment (FF-ICE), SWIM, aircraft addressing, and cybersecurity.)	Annex 10 Vol II, Amdt 93	29 Jun – 12 Jul 2024	28 Nov 2024
<b>Aeronautical Telecommunications Vol III</b> (Enhanced protocols for flight and flow information for a collaborative environment (FF-ICE), SWIM, aircraft addressing, and cybersecurity.)	Annex 10 Vol III, Amdt 92	29 Jun – 12 Jul 2024	28 Nov 2024
<b>Air Traffic Services</b> (Improved distress and safety systems, including GADSS requirements and revised SAR procedures.)	Annex 11, Amdt 53	26 Sep – 15 Oct 2024	15 Feb 2025
<b>Rules of the Air (New)</b>	Annex 2, Amdt 48	03 Jul – 28 Nov 2024	15 Feb 2025
<b>International Commercial Air Transport</b>	Annex 6 Part I, Amdt 49	17 Dec 2024 – 14 Jan 2025	15 Feb 2025
<b>International General Aviation</b>	Annex 6 Part II, Amdt 41	27 Sep – 15 Oct 2024	15 Feb 2025
<b>International Operations – Helicopters</b>	Annex 6 Part III	27 Sep – 15 Oct 2024	15 Feb 2025
<b>Aerodromes</b> (Revised standards for pavement strength reporting and aeronautical information management systems were implemented.)	Annex 14	29 Jun – 12 Jul 2024	28 Nov 2024

Other SDs are under review, as well as new SDs being drafted, this includes:

- Revision to SD-PEL on Aircraft Maintenance Engineering Licences (Fiji's equivalent of NZ's Part 66)
- Draft SD on Evidence-Based Training (EBT)
- Draft SD on Remote Piloted Aircraft Systems (Drones)
- Draft SD on Light Sports and Private Aircraft Operations.
- Draft SD on Parachute Operations (pending amendment to Air Navigation Regulation 81)

## Technical Guidance, Tools and Provision of Safety-Critical Information

In accordance with ICAO **Critical Element 5 (CE-5)**, CAAF is required to provide its technical personnel with appropriate facilities, up-to-date guidance materials, safety-critical information, tools and equipment, and, where necessary, transportation means. These resources enable inspectors to perform their safety and security oversight functions effectively, consistently, and in accordance with established procedures. CE-5 also requires that the aviation industry be equipped with relevant technical guidance to support the implementation of applicable regulations.

To meet this obligation, CAAF has developed and published a comprehensive suite of technical guidance documents, including:

- Inspector Manuals for each operational department (ASD, ASFD, GSD and PEL), which detail standardised oversight procedures and are reviewed at least annually;
- Guidance Materials – 20 published documents covering diverse regulatory topics to support both CAAF inspectors and industry stakeholders in understanding and complying with relevant standards;
- Aeronautical Information Circulars (AICs) – A total of 63 current AICs were in effect at the end of 2024, comprising:
  - 14 on Administration
  - 32 on Operations/Air Traffic Control
  - 14 on Airworthiness
  - 2 General
  - 1 on Aeronautical Information Service/Maps & Charts

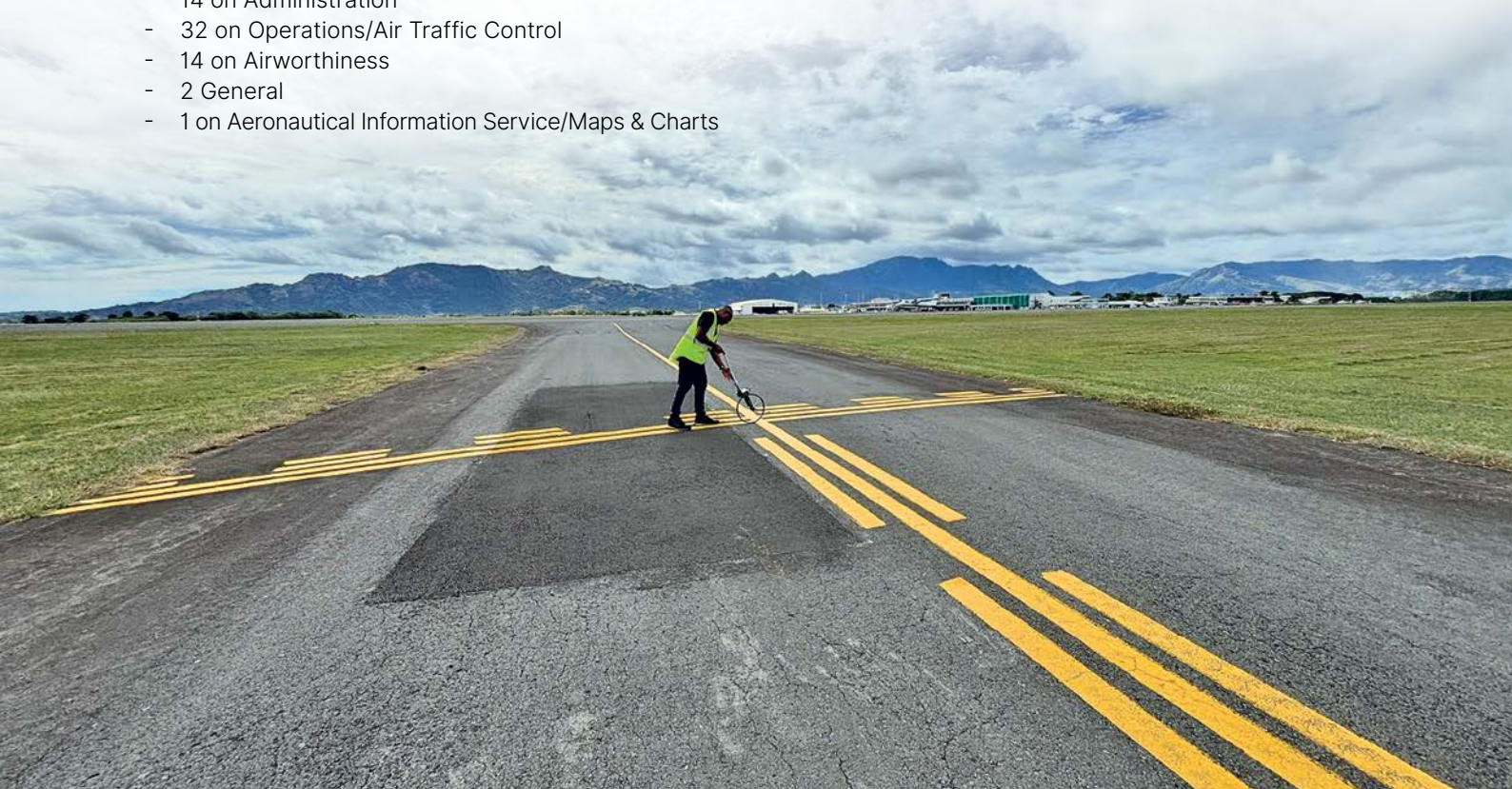
- Fiji Airworthiness Notices (FANs) – Issued to communicate regulatory information and safety directives in the airworthiness domain.

To further strengthen industry support, new Guidance Material for Air Traffic Service Providers is under development. This material will assist in the preparation of comprehensive Safety Cases and is scheduled for publication in 2025.

In parallel, a systematic review of existing guidance documents is underway to ensure content remains current, relevant, and aligned with evolving ICAO Standards and Recommended Practices (SARPs).

On the policy front, the Standards and Compliance Department, in collaboration with the Human Resources team, is leading the development of a Training Manual aimed at institutionalising competency-based training for CAAF personnel. This initiative is designed to standardise training delivery across the organisation and strengthen technical capacity.

Through these combined efforts, CAAF continues to fulfil its CE-5 obligations, ensuring its personnel and industry partners are equipped with the knowledge, tools, and procedures necessary to uphold the highest standards of aviation safety and security oversight in Fiji.





## Qualified Technical Personnel

In accordance with ICAO Critical Element 4 (CE-4), CAAF is required to establish minimum qualification criteria for technical personnel performing safety and security oversight functions, and to provide both initial and recurrent training to ensure their competence is developed and sustained at the highest levels.

In line with this requirement, CAAF remains firmly committed to maintaining an organisational structure supported by qualified, capable, and purpose-driven personnel. Following the Capability Framework Assessment conducted in 2022 and the subsequent approval of a revised organisational structure, CAAF has undertaken focused efforts to recruit and retain individuals who not only bring technical expertise but are also aligned with our core purpose; To safeguard the well-being and prosperity of Fijians by ensuring the utmost safety and security of air transportation.

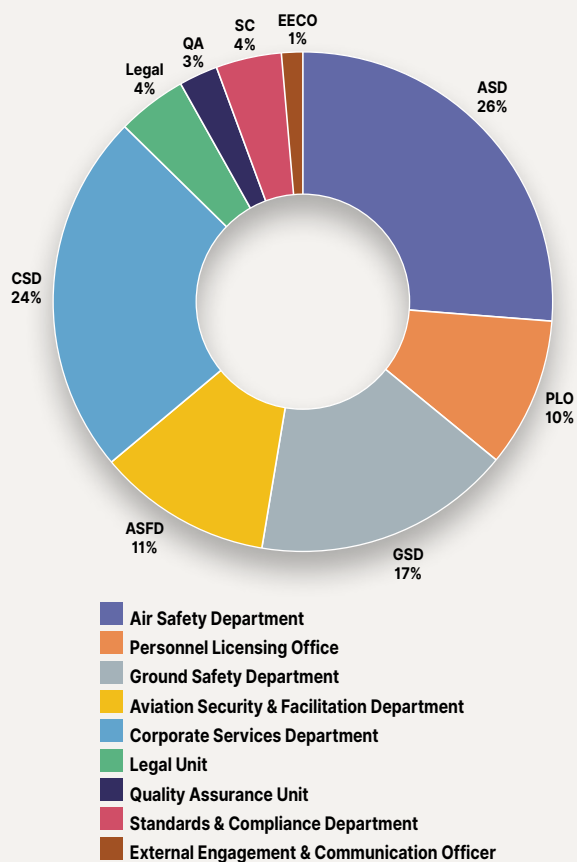
This shared sense of mission underpins our commitment to maintaining the highest standards of safety, security, and efficiency across Fiji's civil aviation system and contributes to the sustainable development and enhanced connectivity of the nation.

As at the 31st December 2024, CAAF had 72 staff out of the required 77 in its employ.

DEPT	ASD	ASFD	GSD	PEL	CSD	LU	QAU	SCD
In position	19	8	12	7	18	3	2	3
Required	21	10	12	7	18	3	3	3
Vacant	2	2	0	0	0	0	1	0



### Staff Composition for 2024





## Vacancies

As at year-end, five (5) positions remained vacant due to staff resignations, bereavement, and the creation of new roles in response to increasing operational demands. These included vacancies in Flight Operations (resulting from resignation and bereavement) and new positions such as an Aviation Security Facilitation Officer and an Aviation Security and Facilitation Inspector Trainee.

There were 13 positions filled, and one (1) position vacated in 2024.

#	Position	Department	Date	Employee
1	Senior Officer Standards & Compliance - GS	Standards & Compliance	08/01/2024	Pauga Kini
2	Administrative Assistant - Ground Safety	Ground Safety	05/02/2024	Shynal Raj
3	Administrative Assistant - Domestic	Air Safety	05/02/2024	Ashnita Singh
4	Senior Officer Standards & Compliance - AS	Standards & Compliance	19/02/2024	Waisale Sigawale
5	ICT- Manager	Corporate Services	26/02/2024	Shanil Chetty
6	Aerodrome Inspector - Trainee	Ground Safety	26/02/2024	Peni Radrodoro
7	Air Navigations Services Inspector - CNS	Ground Safety	26/02/2024	Sakiusa Vakacautdara
8	ICT Specialist	Corporate Services	08/07/2024	Avikesh Kumar
9	ICT Systems Analyst	Corporate Services	09/09/2024	Vinil Chand
10	External Engagement & Communications Officer	Corporate Services	09/09/2024	Carissa Mckellar
11	Air Navigations Services Inspector - ATM/MET	Ground Safety	17/09/2024	Vakatokoi Adinaulumatua
12	Flight Operations Inspector - Boeing	Air Safety	07/10/2024	Simon Hans Kawo
13	Administrative Assistant - Personnel Licensing	Personnel Licensing	18/11/2024	Payal Chand
1	Flight Operations Inspector – Domestic	Air Safety	31/05/2025	Sakaraia Bolanavatu

## Staff Recruitment and Retention

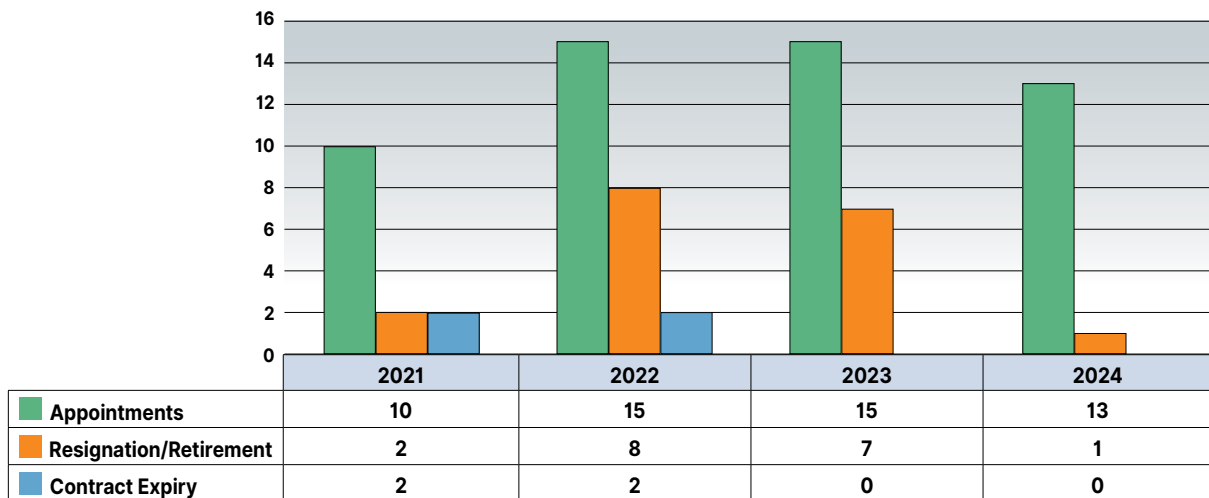
Maintaining a sufficient complement of highly specialised technical personnel remains an ongoing challenge. The limited availability of qualified aviation professionals, coupled with the demands of growing project commitments, necessitated the temporary engagement of short-term personnel for several critical roles. Throughout 2024, CAAF continued active recruitment efforts, including targeted outreach within the regional labour market and the use of secondments where appropriate, to strengthen workforce capacity and support operational continuity.

Encouragingly, staff turnover significantly decreased in 2024, dropping to just 1.4% compared to rates exceeding 10% in previous years. This positive trend reflects CAAF's

sustained focus on creating a work environment where staff feel valued and supported.

Following the job evaluation exercise conducted in 2022, which reviewed staff salaries to improve alignment with industry benchmarks, CAAF has continued to explore sustainable retention strategies. While matching market remuneration is not always feasible, CAAF has focused on enhancing non-monetary benefits to attract and retain talent. These include expanded medical and insurance coverage, a strong emphasis on capacity building through technical training and development programmes, and the promotion of work-life balance. Wellness initiatives have been integrated throughout the year, including dedicated weekly time for group physical activity and a calendar of staff engagement events to foster a healthy and supportive working environment.

## Staff Turnover 2021 - 2024



## Building Capacity for a Resilient Aviation System

CAAF recognises that a skilled, resilient, and future-ready workforce is fundamental to maintaining effective safety and security oversight in civil aviation. In 2024, the Authority strengthened its commitment to workforce development by placing a strategic focus on both external and internal training, capacity-building initiatives, and active engagement in regional and global aviation forums.

During the reporting period, 292 individual training placements were completed across 97 specialised programmes covering critical areas such as safety oversight, aviation security, air navigation services, governance, leadership, and corporate services. These were delivered by reputable international and regional institutions, both in-

person and via virtual mode, including the International Civil Aviation Organization (ICAO), Singapore Aviation Academy, United States Transportation Security Administration (TSA), Airways International, Republic of Korea Ministry of Land, Infrastructure and Transport, and the International Air Transport Association (IATA).

CAAF gratefully acknowledges the continued support of States such as Singapore (through the Singapore Aviation Academy), the Republic of Korea (MOLIT) and the United States (USTDA/FAA/TSA) whose generous scholarships and fellowship programmes have enabled CAAF staff to access world-class training opportunities. These initiatives have significantly contributed to strengthening CAAF's institutional knowledge and technical capacity, particularly in specialised areas of aviation safety, security, and regulatory oversight.



To complement external training, CAAF conducted nine in-house programmes, benefiting 185 staff members. Topics included the Aviation Quality Database (AQD) system upgrade, Human Factors, Incident Investigation, Leadership Development, and Employment Relations Compliance. These internal initiatives ensured continuous learning aligned with operational needs and regulatory obligations.

CAAF's participation in 21 international and regional meetings, workshops, and technical task forces further ensured that Fiji remained actively engaged in global aviation policy dialogue and developments. This engagement supported the professional growth of CAAF personnel and enabled the

Authority to remain aligned with evolving ICAO Standards and Recommended Practices (SARPs).

In early 2024, CAAF also delivered targeted aviation security training to industry stakeholders, reinforcing the national aviation security culture. These sessions strengthened industry competencies in threat assessment, cargo security, and quality assurance, critical elements in the safeguarding of Fiji's aviation environment.

In alignment with ICAO guidance and Critical Element 4, CAAF remains committed to maintaining a corps of technical personnel who are not only fully trained but also supported with the necessary resources and infrastructure to discharge their safety and security oversight responsibilities effectively. With the global aviation sector facing a projected shortage of qualified

professionals, sustained investment in learning and development remains a strategic imperative.

CAAF also continued to participate in local seminars, technical workshops, and stakeholder forums, further supporting knowledge exchange, collaborative problem-solving, and sector-wide transparency. These engagements reflect CAAF's commitment to fostering a partnership-based oversight model, promoting shared responsibility for aviation safety and security.

Collectively, these learning and development initiatives form the cornerstone of CAAF's long-term workforce strategy, ensuring the Authority is well-positioned to meet Fiji's obligations under the international civil aviation system and adapt to future challenges with confidence.

## Capacity Building - Trainings and Meetings

Training	
<b>ICAO in-person (14 staff)</b> <ul style="list-style-type: none"> <li>Air Operator Certification and Surveillance for Flight Operations Inspectors Course</li> <li>ICAO Legal Seminar</li> <li>Using the Technical Instructions for the Safe Transport of Dangerous Goods by Air</li> <li>ICAO/AWG Joint Regional Workshop on Cross-Border Transferability of Aircraft and Compliance with the Cape Town Convention</li> <li>ICAO Government Safety Inspector Operations - Air Operator Certification</li> <li>ICAO ADS-B Implementation Workshop</li> <li>Oversight of Competency - Based Training</li> <li>ICAO Government Safety Inspector Airworthiness - Air Operator and Approved Maintenance Organisation Certification</li> </ul>	<b>ICAO virtual (8 staff)</b> <ul style="list-style-type: none"> <li>Airport Pavement Strength Rating</li> <li>Overview of Airport Pavement Strength Rating</li> <li>International Air Law</li> <li>ICAO Airport Wildlife Management</li> <li>ICAO USOAP CMA Phase 1</li> <li>Safety Risk Management Fundamentals</li> </ul>
<b>Singapore Aviation Academy (15 staff)</b> <ul style="list-style-type: none"> <li>Search and Rescue Administrators</li> <li>ICAO Training Package: Operational Hazard Identification and Risk Mitigation</li> <li>Safety Oversight Inspectors Air Navigation Services</li> <li>State Safety Programme Implementation</li> <li>Directors Programme in Aviation Management</li> <li>Resolution of Safety Issues</li> <li>ICAO Training Package: Personnel Licensing System</li> <li>State Safety Programme Implementation</li> <li>Safety Oversight Inspectors Aerodrome</li> <li>Aviation Foundation Programme</li> <li>ICAO Training Package: Oversight of Aircraft Leasing Operations</li> </ul>	<b>FAA TSA (3 staff)</b> <ul style="list-style-type: none"> <li>Critical Infrastructure Cybersecurity Training</li> <li>U.S. Trade and Development Agency's (USTDA) Aviation Security Training Symposium Reverse Trade Mission (RTM)</li> </ul>
	<b>Asian Aviation Training Centre (1 staff)</b> <ul style="list-style-type: none"> <li>ATR 42/72 – 600 Series Type Rating</li> </ul>
	<b>Corporate World Intelligence (4 staff)</b> <ul style="list-style-type: none"> <li>2024 Global General Counsel and Board Secretary Transformation Forum &amp; Workshop</li> <li>Global Digital Human Resources Transformation &amp; Analytics Conference</li> </ul>
	<b>East African School of Aviation (1 staff)</b> <ul style="list-style-type: none"> <li>Air Navigation Services MET Inspectors</li> </ul>
	<b>Japan Civil Aviation Bureau (1 staff)</b> <ul style="list-style-type: none"> <li>Air Traffic Management Capacity Building</li> </ul>
<b>Contract Aircrew Training Ltd virtual (1 staff)</b> <ul style="list-style-type: none"> <li>Human Factors Maintenance (Engineers)</li> </ul>	<b>CGX Aero &amp; AIRNAV (1 staff)</b> <ul style="list-style-type: none"> <li>Asia Pacific Workshop on Digital Aeronautical Transformation</li> </ul>



<b>Life Flight Training Academy (2 staff)</b> <ul style="list-style-type: none"> <li>Emergency Breathing System and Helicopter Underwater Escape Course</li> </ul>	<b>Republic of Korea (4 staff)</b> <ul style="list-style-type: none"> <li>Airport Landside Security</li> <li>Aerodrome Inspection</li> <li>ILS Maintenance</li> <li>Design of Aeronautical Ground Lighting</li> </ul>
<b>Aviation Law Association of Australia &amp; NZ (2 staff)</b> <ul style="list-style-type: none"> <li>Aviation Law Association of Australia &amp; New Zealand Conference</li> </ul>	<b>Accounting &amp; Finance Association of Australia and New Zealand (1 staff)</b> <ul style="list-style-type: none"> <li>Accounting &amp; Finance Association of Australia &amp; NZ Conference 2024</li> </ul>
<b>Airways International Limited (1 staff)</b> <ul style="list-style-type: none"> <li>PHX and PANS-OPS Certifier Training</li> </ul>	<b>International Air Transport Association (3 staff)</b> <ul style="list-style-type: none"> <li>Airport Security Operations Optimisation</li> <li>Competency - Based Training for Dangerous Goods Inspectors</li> </ul>
<b>USP Pacific TAFE virtual (1 staff)</b> <ul style="list-style-type: none"> <li>Microsoft Excel Advanced</li> </ul>	
<b>SouthPac Aerospace (1 staff)</b> <ul style="list-style-type: none"> <li>Safety and Lead Auditors Course</li> </ul>	<b>Australian Information Security Association (1 staff)</b> <ul style="list-style-type: none"> <li>2024 Australian Cyber Conference</li> </ul>
<b>Fiji Women Lawyers Association virtual (3 staff)</b> <ul style="list-style-type: none"> <li>Addressing Vicarious Trauma in the Legal Profession</li> </ul>	<b>Datec virtual (1 staff)</b> <ul style="list-style-type: none"> <li>ITIL 4 Foundation</li> </ul>
	<b>Chillisoft (2 staff)</b> <ul style="list-style-type: none"> <li>Chillisoft Cybereconomy 2024</li> </ul>
<b>ISC2 virtual (1 staff)</b> <ul style="list-style-type: none"> <li>Certified Information Systems Security Professional Training</li> </ul>	<b>Fiji Law Society (3 staff)</b> <ul style="list-style-type: none"> <li>Fiji Law Society Annual Convention 2024</li> </ul>
<b>United States Trade and Development Agency (4 staff)</b> <ul style="list-style-type: none"> <li>Pacific Islands: Natural Disaster Response, Climate Adaptation and Resilience</li> </ul>	<b>Fiji Institute of Chartered Accountants (2 staff)</b> <ul style="list-style-type: none"> <li>Fiji Institute of Chartered Accountants Technical Workshop</li> </ul>
<b>Ministry of Public Enterprises (2 staff)</b> <ul style="list-style-type: none"> <li>Public Enterprises Corporate Governance Workshop</li> </ul>	<b>Fiji Human Resource Institute (3 staff)</b> <ul style="list-style-type: none"> <li>2024 FHRI Convention</li> </ul>
<b>Leadership Fiji (8 staff)</b> <ul style="list-style-type: none"> <li>Leading with Purpose Workshop</li> </ul>	<b>BTrained Consulting (1 staff)</b> <ul style="list-style-type: none"> <li>Corporate Governance &amp; Enterprise Risk Management</li> </ul>
<b>International Business &amp; Economic Forum (4 staff)</b> <ul style="list-style-type: none"> <li>Women in Leadership</li> <li>Certified in Fraud and Corruption Prevention and Detection</li> </ul>	<b>Japanese Government (1 staff)</b> <ul style="list-style-type: none"> <li>Cybersecurity Training Programme</li> </ul>
<b>Ministry of Tourism &amp; Civil Aviation (1 staff)</b> <ul style="list-style-type: none"> <li>Fiji Tourism Convention 2024</li> </ul>	<b>NDMO, Fiji (1 staff)</b> <ul style="list-style-type: none"> <li>Hostile Environment Awareness Training</li> </ul>
<b>Fiji National University (1 staff)</b> <ul style="list-style-type: none"> <li>Training of Trainers Module II</li> </ul>	<b>Office of the Director of Public Prosecutions (3 staff)</b> <ul style="list-style-type: none"> <li>ODPP Annual Conference 2024</li> </ul>
<b>Office of the Attorney General (1 staff)</b> <ul style="list-style-type: none"> <li>26th Attorney-General's Conference 2024</li> </ul>	<b>Smart Training In-house (47 staff)</b> <ul style="list-style-type: none"> <li>Handling Difficult Conversations with Employees</li> <li>Management &amp; Leadership Workshop</li> </ul>
<b>Rolls - Royce SMS Solution In-house (44 staff)</b> <ul style="list-style-type: none"> <li>AQD Training</li> </ul>	<b>Fiji National University In-house (50 staff)</b> <ul style="list-style-type: none"> <li>Finance for Non-Finance Managers</li> <li>Occupational Health and Safety Modules 1 &amp; 2</li> <li>ISO 9001:2015 Certification Information</li> </ul>
<b>Ministry of Employment, Productivity &amp; Industrial Relations In-House (17 staff)</b> <ul style="list-style-type: none"> <li>Employment Relations Act Training</li> </ul>	<b>Dedale Asia Pacific In-House (27 staff + industry)</b> <ul style="list-style-type: none"> <li>Human Factors Awareness Course</li> <li>Safety Investigation &amp; Analysis Course</li> </ul>

## Meetings

### International Civil Aviation Organization Meetings (19 staff)

- The 5th Meeting of the Asia/Pacific Aerodrome Design and Operations Task Force (AP-ADO/TF/5)
- 21st Meeting of the Asia Pacific Regional Aviation Safety Team (APRAST/21)
- Workshop on Oversight of Instrument Flight Procedures for CAAs and 11th Meeting of the PBN Implementation Coordination Group
- MET/ATM Seminar & 14th Meeting of the Asia/Pacific Air Traffic Flow Management Steering Group (ATFM/SG/14)
- 09th Meeting of the ICAO Asia/Pacific Search and Rescue Working Group (APSAR/WG/9)
- The 6th Meeting of the Asia/Pacific Wildlife Hazard Management Working Group (AP-WHM WG/6)
- 28th Meeting of the CNS Sub-Group (CNS SG/28) of APANPIRG
- ICAO Asia and Pacific (APAC) 28th Meeting of the Meteorology Sub-Group (MET SG/28) and Seminar on Meteorology (MET Seminar)
- 08th Meeting of the Aerodromes Operations and Planning Sub-Group (AOP/SG/8)
- 12th Meeting of the Air Traffic Management Sub-Group (ATM/SG/12) of APANPIRG
- 35th Meeting of the Asia/Pacific Air Navigation Planning and Implementation Regional Group (APANPIRG/35)
- 14th Meeting of the Regional Aviation Safety Group - Asia and Pacific Regions (RASG-APAC/14)
- CRV Seminar and the 12th Meeting of the Common Aeronautical Virtual Private Network Operations Group
- ICAO ICBWG Meeting & Passport Pacific Conference
- 59th Conference of Directors General of Civil Aviation
- 2nd Asia Pacific Ministerial Conference on Civil Aviation

### Pacific Aviation Safety Organisation (1 staff)

- PASO Annual Council Meeting

### Civil Aviation Authority of Singapore (1 staff)

- Asia/Pacific Regulator/Industry Working Group Meeting on AAM and UAS

### Training conducted by CAAF for Industry

- 27 - 28 February 2024 - ASTP 123 Airline Course
- 18 - 22 March 2024 - ASTP 123 Air Cargo & Mail Security Course
- 22 - 26 April 2024 - ASTP Quality Control Course





## Licensing, Certification, Authorisation, Approval and Surveillance Obligations

In alignment with ICAO's Critical Elements 6 and 7, CAAF works to uphold a comprehensive and systematic approach to regulatory oversight.

Under CE-6, CAAF maintains robust, documented procedures to ensure that individuals and organisations meet all applicable requirements before being granted a licence, certificate, authorisation, or approval. These processes are essential for ensuring operational readiness and safeguarding aviation safety and security across Fiji's civil aviation system.

Complementing this, CE-7 requires CAAF to conduct continuous surveillance to confirm ongoing compliance by those authorised to operate in the aviation sector. This includes scheduled and unscheduled audits, inspections, and monitoring activities, as well as the evaluation of safety and security data, stakeholder engagement, and document reviews. Surveillance responsibilities also extend to personnel delegated with oversight functions on behalf of the Authority.

Throughout 2024, CAAF continued to implement its licensing, certification, and surveillance obligations across all regulated entities, including airline operators, aerodrome operators, approved maintenance organisations, aviation training institutions, security service providers, and individual licence holders performing safety- and security-critical functions.

To strengthen its regulatory posture, CAAF is transitioning towards a more risk-based oversight model. This includes targeted inspections, comprehensive document assessments, proactive stakeholder engagement, and safety trend analysis. All oversight activities are recorded, reinforcing transparency, accountability, and a culture of continuous improvement.

These initiatives reflect CAAF's enduring commitment to maintaining a safe, secure, and compliant aviation system in line with international best practices and ICAO SARPs.



## TYPES OF SERVICE PROVIDER CERTIFICATES ISSUED

Air Traffic Service Provider (ATSP) Certificate <b>1</b>	Restricted Aviation Training Institute (ATI) Certificates <b>4</b>
Aeronautical Maintenance Organisation (AMO) CNS Certificate <b>1</b>	Flight Simulator Training Device (FSTD) Certificates <b>6</b>
Aviation Meteorological Service Provider (AMSP) Certificate <b>1</b>	Air Traffic Management Simulator Training Devices (ATM STD) <b>1</b>
Aeronautical Information Service Provider (AISP) Certificate <b>1</b>	ANR145C (AMO) Certificate <b>20</b>
Aviation Security Certificates <b>89</b>	Airline Operating Certificates <b>7</b>
Aviation Training Institute (ATI) Certificates <b>3</b>	Foreign Airline Operating Certificates (FAOC) <b>5</b>
	Certificates of Airworthiness (CoA) <b>61</b>

## PERMISSIONS, APPROVALS, AUTHORISATIONS ISSUED

Airspace - Fireworks, Balloons/Lanterns & Flare Permissions <b>33</b>	Dangerous Goods Permissions <b>69</b>
Airspace - Drone Permissions <b>87</b>	AOC Variations <b>11</b>
Aviation Security Quality Control approvals <b>27</b>	FAOC Variations <b>8</b>
Known Consignor Exposition Approvals <b>13</b>	Drone Commercial Authorisations <b>54</b>
Known Consignor Unique Code Identifier <b>34</b>	Drone Private Registrations <b>1000</b>
Security Programme Approvals <b>9</b>	Emergency Procedures Trainer Approvals <b>23</b>

## OVERSIGHT ACTIVITY

Aviation Security Audits for Certification <b>40</b>	Aviation Security Air Cargo Validation <b>5</b>
Aviation Security Re-audits for Certification <b>49</b>	Ground Safety Audits for Certification <b>38</b>
Aviation Security Follow up audits <b>40</b>	PEL Office Audits for Certification <b>14</b>
Aviation Security Inspections <b>8</b>	AOC Audits for Certification <b>7</b>
Aviation Security tests <b>2</b>	AMO Audits for Certification <b>20</b>
Aviation Security Surveys <b>1</b>	CoA Audits for Certification <b>61</b>
Aviation Security Hold Baggage Screening (HBS) <b>5</b>	





CERTIFIED PUBLIC AERODROMES (Domestic)		AERODROME OPERATOR
1.	Bureta (NFNB)	Fiji Airports
2.	Cicia (NFCI)	
3.	Gau (NFNG)	
4.	Kadavu (NFKD)	
5.	Koro (NFNO)	
6.	Labasa (NFNL)	
7.	Lakeba (NFNK)	
8.	Matei (NFNM)	
9.	Moala (NFMO)	
10.	Ono-i-Lau (NFOL)	
11.	Rotuma (NFNR)	
12.	Savusavu (NFNS)	
13.	Vanuabalavu (NFVB)	

CERTIFIED PUBLIC AERODROMES (International)		AERODROME OPERATOR
1.	Nadi (NFFN)	Fiji Airports
2.	Nausori (NFNA)	

CERTIFIED PRIVATE AERODROMES (Domestic)		AERODROME OPERATOR
1.	Kaibu (NFKB)	Prymont Ltd – Air Kaibu
2.	Laucala Island (NFNH)	Air Laucala Ltd
3.	Mago (NFGO)	Mago LLC T/A Lasono PTY Limited
4.	Malololailai (NFFO)	Leeward Island Services Ltd
5.	Nanuku Resort (NFND)	Sanctuary Fiji LLC T/A Nanuku Auberge Resort
6.	Wakaya (NFWW)	Ack Management PTE LTD
7.	Yasawa (NFSW)	Edge Resorts Fiji Ltd T/A Yasawa Island Resort

REGISTERED PRIVATE HELICOPTER LANDING SITES (Domestic)		HLS OPERATOR
1.	Fiji Marriott Resort Momi Bay HLS	Momi Bay Resort Limited
2.	Vunabaka HLS	Vunabaka Bay (Fiji) Limited
3.	Sheraton Tokoriki HLS	Sheraton Resort and Spa
4.	Nanuku Resort HLS	Sanctuary Fiji LLC T/A Nanuku Auberge Resort
5.	Tokoriki Island Resort HLS	Moonbeam Investments Ltd
6.	Kokomo HLS	Kokomo Resort Pte Ltd
7.	Vomo Island Resort HLS	Vomo Fiji Pte Limited
8.	Outrigger HLS	Outrigger Fiji Beach Resort
9.	Likuliku HLS	Likuliku Lagoon Resort Ltd

REGISTERED PRIVATE WATER LANDING SITES (Domestic)		WLS OPERATOR
1.	Turtle Island WLS	Turtle Airways Pte Ltd
2.	Nadi Bay WLS	Turtle Airways Pte Ltd
3.	Kokomo Private Island WLS	Kokomo Resort Pte Ltd



## PERSONNEL LICENSING ACTIVITIES

LICENSES, PERMITS, APPROVALS, CERTIFICATES, AUTHORISATIONS ISSUED	INITIAL	RENEWAL
Aviation Security Screener Certification License	610	
Certification of AVSEC Instructor's Approval	2	
Airline Transport Pilot's License	27	479
Commercial Pilot's License	39	456
Private Pilot's License	7	1
Aircraft Maintenance Engineer's License	26	64
Aeronautical Maintenance Certificate	16	NIL
AFTL Aeronautical Facility Technician's License	1	27
Air Traffic Controllers Licence	4	32
Aeronautical Station Operator's Licence	7	143
Flight Information Service Officer's Licence	NIL	26
Flying Training Permit	70	84
Aeronautical Facility Technician Trainee Permit	9	0
Air Traffic Control Trainee Permit	5	0
Flight Information Service Trainee Permit	0	0
Authorisation to conduct tests and examinations on behalf of CAAF	2	5
ANR 45 Approval	13	30
Licence Validation	47	NIL
Licence Verifications	77	NIL
Medical Certificates (Pilot's Licence)	96	530
Medical Certificates (Aircraft Maintenance Engineer's Licence)	26	38
Medical Certificate (Air Traffic Controller)	0	9
Medical Certificate (Flight Information Service Officer)	0	4
Approved Medical Authority	7	
Approved Medical Assessor	1	
Medical Board Sitting	12	
Medical Cases Reviewed by the Board	27	
Medical Reports Reviewed by Medical Assessor	276	



EXAMINATIONS CONDUCTED	TOTAL
Screener Certification Exams	47
Type Ratings	59
Air Law	142
ATPL	379
CPL	638
PPL	0
FIRX	49
AME	79
AMC	325
Rating (Oral)	42



## Exemptions from Standards and Regulations

In accordance with ICAO provisions and national legislation, CAAF may, where appropriate, issue exemptions from specific regulatory requirements or standards. These exemptions are granted on a case-by-case basis, only after a comprehensive assessment of safety or security implications, operational necessity, and the applicant's ability to implement adequate risk mitigations. Each exemption request undergoes a rigorous evaluation process, including risk assessments, documented justification and, where necessary, the implementation of compensating safety or security measures to ensure an equivalent level of protection.

Exemptions are not permanent arrangements and are typically granted for a defined period or under specific conditions. They serve as transitional mechanisms to support industry compliance in unique or unforeseen circumstances, such as operational limitations, evolving technologies, or where regulatory amendments are pending. CAAF continuously monitors all active exemptions to ensure that safety and security objectives are upheld, with a view to eventually phasing out exemptions as full compliance becomes feasible.

This measured approach ensures that while regulatory flexibility can be exercised where justified, it is done without compromising the Authority's overarching mandate to safeguard aviation safety and security in Fiji.

### Exemptions issued in 2024:

Nos	Exemption No.	Exemption Issued To:	Date Issued
1	PEL/0123-0001E	Air Traffic Controller Officer	19/02/2024
2	ASDOps/0524-0002E	Aviation Training Organisation	3/05/2024
3	ASFD/0924-0002E	Airline Operating Certificate Holder	11/09/2024
4	ASFD/0924-0003E	Airline Operating Certificate Holder	11/09/2024
5	ASFD/0924-0004E	Airline Operating Certificate Holder	11/09/2024
6	ASFD/0924-0005E	Airline Operating Certificate Holder	11/09/2024
7	ASFD/1024-0006E	Airline Operating Certificate Holder	18/10/2024
8	ASFD/1024-0007E	Airline Operating Certificate Holder	18/10/2024
9	ASFD/1024-0008E	Airline Operating Certificate Holder	18/10/2024
10	ASFD/1024-0009E	Airline Operating Certificate Holder	18/10/2024
11	ASFD/1224-0010E	Airline Operating Certificate Holder	23/12/2024
12	ASFD/1224-0011E	Airline Operating Certificate Holder	20/12/2024



## Resolutions of Safety and Security Issues

In accordance with ICAO's **Critical Element 8** (CE-8), CAAF has established and continues to maintain a documented process for the resolution of safety and security issues. This includes the timely implementation of corrective actions and, where necessary, the application of appropriate enforcement measures. The system ensures that safety and security concerns identified through audits, inspections, incident reports, or surveillance activities are addressed systematically, with actions tracked to completion. CAAF's oversight framework includes monitoring to assess the effectiveness of corrective actions taken by service providers and to verify that risks are mitigated to an acceptable level. This process is fundamental to maintaining safety and security assurance across the civil aviation system and supports a responsive, data-informed approach to risk management and continuous improvement.

### Mandatory Occurrence Reports

Mandatory Occurrence Reports (MORs) are a critical component of CAAF's commitment to maintaining a proactive safety culture and a resilient civil aviation oversight system. In 2024, CAAF received a total of 509 MORs. Of these, 419 were successfully reviewed and closed.

From the overall reports received, 106 investigations were initiated, with 65 concluded by the end of the year. Additionally, 175 assessments were undertaken, with 112 closed. A further 219 reports, primarily related to bird strikes and laser light incidents, were recorded for statistical analysis only, as they did not require additional investigation or assessment unless deemed necessary by the responsible department head.

To improve oversight efficiency and ensure timely resolution, new procedures were introduced for the closure of investigations and assessments by Executive Management (EXCOM), reinforcing a systematic and accountable approach across the Authority.

### Enforcement

CAAF's enforcement approach prioritises voluntary compliance as the most effective means of promoting aviation safety and security. The philosophy is based on the assumption that individuals and organisations will generally act responsibly and in accordance with the law when provided with clear guidance and oversight. Where voluntary compliance is not achieved, and risks to safety or security arise, enforcement action may be necessary to uphold regulatory integrity and deter non-compliance.

In 2024, the Legal Unit commenced a review of CAAF's Enforcement Manual to align it with current legislation and to provide clearer guidance on the enforcement powers of Inspectors, and procedures and infringement processes. The revised manual is scheduled for rollout in 2025 and will be accompanied by training for relevant staff to ensure consistent and effective application of enforcement protocols.

No enforcement actions were initiated in 2024.

### Court Cases

At the beginning of 2024, CAAF had seven (7) pending legal cases. During the year, the Legal Unit successfully resolved four (4) of these matters through a combination of out-of-court settlements and final court rulings, reflecting the Authority's commitment to effective legal resolution and prudent case management.





## Contribution to National Policy and Legislative Development

As Fiji's civil aviation regulator, CAAF plays a proactive role in supporting whole-of-government policy development, ensuring that national laws and strategies reflect the operational realities and regulatory requirements of the aviation sector. In 2024, CAAF contributed to several key legislative and policy initiatives with implications for aviation safety, security, and continuity.

### National Disaster Management Bill

CAAF reviewed the revised Natural Disaster Management Bill to ensure alignment between national disaster response protocols and civil aviation emergency preparedness and recovery procedures. Particular emphasis was placed on maintaining operational continuity at aerodromes and ensuring the resilience of air transport services during and after disaster events.

### Counter Terrorism Bill

In reviewing the draft Counter Terrorism Bill, CAAF assessed its potential impact on civil aviation security

operations and oversight responsibilities. The Authority provided recommendations to ensure the bill adequately supports aviation-specific counter-terrorism measures, while remaining consistent with international obligations under ICAO Annex 17 and relevant United Nations Security Council Resolutions.

### Melanesian Spearhead Group (MSG) Security Strategy

CAAF participated in consultations for the draft MSG Security Strategy, contributing aviation-specific insights to regional security planning. The Authority's engagement helped ensure that aviation security considerations are incorporated into broader regional strategies, in line with Fiji's role as a key transport hub in the Pacific.

These engagements reflect CAAF's commitment to an integrated and collaborative approach to national and regional policymaking, ensuring that aviation perspectives are appropriately represented in legislation that supports public safety, national security, and regional stability.



## Quality Assurance

In 2024, CAAF's quality assurance activities focused on enhancing organisational performance, regulatory effectiveness, and continuous improvement across CAAF operations. CAAF is working to support aviation safety and security through data-driven oversight and risk management initiatives.

The ISO 9001:2015 Surveillance Audit was successfully conducted in June 2024, reaffirming CAAF's commitment to international quality management standards. Internal audits continued throughout the year, identifying areas for process improvement and the Client Service Charter underwent evaluation to enhance service delivery and client satisfaction.

To improve data tracking and accessibility, the ICAO State Letter Electronic Database was migrated to Smartsheet and revamped to include enhanced dashboard features. In alignment with ISO 31000, a draft Risk Management Manual has been developed. This will introduce a structured, organisation-wide approach to risk identification and mitigation.

As part of ongoing quality management improvements, new processes and templates were introduced.

- ▶ A formal Change Management Process
- ▶ Updated procedures for voluntary reporting
- ▶ Closure protocols for investigations and assessments by EXCOM members
- ▶ QA templates aligned with CAAF's rebranding standards

These enhancements will contribute to better workflow efficiency, documentation consistency, and organisational transparency.

## State Safety Programme (SSP)

In 2024, CAAF made significant progress in strengthening the foundation of Fiji's civil aviation safety framework through key enhancements to the State Safety Programme (SSP). A major milestone was the completion of the second edition of the SSP, which is scheduled for publication in 2025. This revised edition provides a comprehensive framework that articulates Fiji's national safety objectives, policies, and responsibilities in line with ICAO Annex 19 Safety Management.

The updated SSP integrates the four fundamental components of State Safety Management; State Safety Policy and Objectives, State Safety Risk Management, State Safety Assurance, and State Safety Promotion. It reinforces Fiji's commitment to a proactive and performance-based approach to safety oversight, fostering a culture of accountability and continuous improvement across the aviation sector.

In parallel, CAAF led the development of Fiji's first National Aviation Safety Plan (NASP), in close collaboration with industry stakeholders. The NASP outlines strategic safety goals and key risk mitigation initiatives tailored to Fiji's operational context, while aligning with regional and global safety priorities. It provides a clear roadmap for enhancing safety performance over the coming years, ensuring coordinated action across regulators, service providers, and industry partners.

Both the SSP and NASP reflect CAAF's ongoing efforts to embed safety management principles throughout the civil aviation system and to meet the evolving expectations of international oversight standards. The draft NASP is currently under review by Executive Management, with adoption anticipated in 2025.





## Communications and Engagement

### External Stakeholder Engagement

CAAF is committed to collaborative regulation and recognises that proactive engagement with industry stakeholders is essential to achieving a safe, secure, and resilient aviation system. In 2024, the Authority strengthened its relationships with operators and service providers through a series of structured forums and working groups, fostering mutual understanding and shared accountability.

Key platforms for engagement included the:

- Ramp Safety Meetings
- Wildlife Committee Meetings
- Aviation Security Meetings
- Aviation Facilitation Meetings
- Air Navigation Services (ANS) and Aerodromes (AGA) CAAF/Operator Meetings
- Flight Safety Operational Meetings with AOC and ANR145C certificate holders
- Joint Aviation Regulator-Operator Collaboration (JAROC) Meetings

These forums enabled open communication, exchange of operational insights, and alignment on regulatory priorities. Collaborative initiatives, such as incident data verification and awareness campaigns with Fiji Airports and Fiji Airways, further supported national safety objectives.

These ongoing engagements not only promote transparency but also foster a partnership-based oversight environment, one in which the regulator and industry work together to maintain and elevate aviation safety and security standards across Fiji.

Additionally, CAAF continued to enhance its external communication strategy through the modernisation of the Aviation Safety Bulletin (ASB), making it more reader-friendly, visually engaging, and accessible via digital platforms in addition to the hard copies. Work has also begun on future enhancements, including multimedia integration, to expand its reach and educational impact.

CAAF also broadened its digital footprint by launching official accounts on Instagram, TikTok, and X (formerly Twitter), and revitalising its LinkedIn and Facebook presence. A centralised Linktree was introduced to improve access to key resources, while trialled post-boosting strategies contributed to consistent, organic audience growth. These platforms are now integral to how CAAF shares safety information and regulatory updates with diverse stakeholder groups.



### Internal Communications

In 2024, CAAF placed renewed focus on strengthening internal communication to build an informed, engaged, and unified workforce. The introduction of the Blue Skies Bulletin, a rebranded version of the staff newsletter, has significantly improved information sharing across the organisation. The updated format has led to increased readership and positive staff feedback, and ongoing refinements are made based on employee insights.

The bulletin serves as a central platform for sharing organisational updates, recognitions, project milestones, and staff initiatives, reinforcing CAAF's culture of inclusion and appreciation.

To support alignment across departments, CAAF continued to prioritise interdepartmental collaboration, ensuring that internal messaging is clear, consistent, and strategically aligned with CAAF's broader objectives. This whole-of-organisation approach to communication strengthens cohesion, improves operational transparency, and ensures that all staff remain connected to the Authority's evolving priorities and direction.



## CAAF Rebranding Initiative 2024

In December 2024, CAAF launched a bold rebranding initiative to reflect the organisation's evolution, renewed purpose, and forward-looking vision. The rebrand introduced a refreshed logo, visual identity, and a new corporate motto "Safe Skies, Secure Fiji." These elements symbolise CAAF's enduring commitment to aviation safety, security, and service excellence.

The rebranding also coincided with the release of CAAF's revised Vision, Mission, and Values, reinforcing the Authority's purpose to safeguard the well-being and prosperity of Fijians by ensuring the utmost safety and security of air transportation. As part of the launch, CAAF unveiled a redesigned, user-friendly website with enhanced functionality, enabling stakeholders to submit applications, make payments, and access regulatory resources more efficiently.

This initiative marks a new chapter in CAAF's journey, strengthening its identity as a modern, transparent, and service-oriented regulator.





## International and Regional Engagement

### Reengagement with CASP-AP

In reaffirming its commitment to regional security collaboration, CAAF rejoined the Cooperative Aviation Security Programme – Asia Pacific (CASP-AP) in 2024. Membership unlocks access to specialised training, updated aviation security materials, and expert technical support, thereby strengthening Fiji's aviation security system and fostering alignment with international standards.

### Regional Engagement with PASO and Pacific Small Island Developing States

CAAF remains committed to fostering strong regional partnerships and collaboration with fellow Pacific Small Island Developing States (PSIDS) to strengthen civil aviation oversight across the region. In 2024, CAAF actively engaged with the Pacific Aviation Safety Office (PASO) and member states through various technical and governance forums.

A CAAF representative participated in the PASO Annual General Meeting (AGM), contributing to strategic discussions on strengthening regional oversight, resource sharing, and enhancing compliance with international standards. CAAF continues to collaborate with PASO in support of its mandate, including providing technical assistance for oversight responsibilities in member states when requested.

As part of its commitment to regional capacity-building, CAAF welcomed personnel from other Pacific civil aviation authorities for short-term on-the-job training attachments in Fiji. These engagements not only promote the exchange of knowledge and best practices, but also help build a pipeline of skilled aviation professionals throughout the region.

This spirit of mutual support underscores CAAF's dedication to collective progress, recognising that regional solidarity and shared learning are essential to advancing aviation safety and security across the Pacific.

### Engagement with the International Civil Aviation Organization

In 2024, CAAF maintained strong engagement with the International Civil Aviation Organization (ICAO), actively contributing to various implementation support groups, task forces, and technical subgroups. These engagements spanned critical areas including regional collaboration, Air Navigation Services (ANS), Aerodromes (AGA), Flight Operations, Airworthiness, and Aviation Security.

Participating in these forums at the early stages of policy and technical development has enabled CAAF to articulate Fiji's position, align with evolving global standards,

and better understand the regulatory and operational adjustments required for national implementation.

These ICAO platforms have also provided valuable opportunities for peer-to-peer learning and collaboration with more advanced States, fostering technical partnerships and enabling CAAF to seek targeted assistance in areas requiring development or support.

CAAF's ongoing involvement with ICAO not only strengthens Fiji's role in global aviation but also reinforces our commitment to continuous improvement, international cooperation, and alignment with ICAO Standards and Recommended Practices (SARPs).

### ICAO Pacific Small Island Developing States Liaison Office

A significant milestone in 2024 was the official opening of the ICAO Pacific Small Island Developing States (PSIDS) Liaison Office in Nadi, Fiji. The office was formally opened in August 2024, with the Secretary General of ICAO serving as Chief Guest, alongside the ICAO Regional Director for the Asia Pacific Region.

The establishment of the PSIDS Liaison Office represents a major step forward in strengthening regional coordination, technical support, and advocacy for the unique needs of Pacific Island States within the international civil aviation system. CAAF worked closely with the Ministry of Tourism and Civil Aviation and ICAO to support the successful setup and inauguration of the Office.

Its presence in Nadi positions Fiji as a regional hub for civil aviation collaboration and reinforces the country's commitment to advancing safe, secure, and sustainable aviation across the Pacific.



## Technology and Innovation

### ICT Upgrades and Cybersecurity Improvements

In 2024, CAAF made significant strides in modernising its ICT systems and strengthening cybersecurity, supporting more agile, secure, and responsive operations.

#### ► Microsoft 365 Deployment

Successful rollout of Microsoft 365 across the organisation has transformed communication and collaboration. With Microsoft Exchange Online, staff can now securely access emails and files from any location or device. The integration of multi-factor authentication and advanced threat protection has significantly improved data security, enhancing protection against evolving cyber threats.

#### ► ICT Helpdesk System

A revamped ICT Helpdesk system was introduced to streamline technical support services. This initiative has improved the tracking and resolution of support requests.

#### ► Aviation Quality Database (AQD) Upgrade

The AQD system was upgraded and redeployed with accompanying staff training. This upgrade strengthens CAAF's ability to monitor, analyse, and manage our aviation data.

#### ► Jiwa Cloud Migration

CAAF successfully migrated its financial management system, Jiwa, to a cloud-based platform. This transition followed rigorous user-acceptance testing and has enhanced financial data integrity, accessibility, and overall operational efficiency.

#### ► Network and Infrastructure Enhancements

Internet bandwidth was doubled from 38 Mbps to 91 Mbps at no additional cost, significantly improving connectivity and enabling better access to cloud-based services—critical for data-intensive functions and remote work.

#### ► Workplace Modernisation

The transition from desktop computers to laptops for all staff has improved operational flexibility and enabled remote work capabilities, aligning with modern workplace practices.

#### ► Facility and Equipment Upgrades

Key infrastructure improvements included the deployment of high-performance PCs in the Exam Room to support digital examinations, full network integration for the ICAO PSIDS Liaison Office, rollout of multifunction printers, and the installation of interactive smart screens in key meeting and training rooms, replacing legacy projection systems.

#### ► Website and Digital Services Transformation

A major upgrade of CAAF's website was completed, featuring a modern design, user-friendly navigation, and enhanced functionality. Integrated digital forms and improved content structure have streamlined service delivery and work in this area is ongoing.

Together, these ICT and cybersecurity advancements have laid a strong foundation for CAAF's ongoing digital transformation, enabling improved performance, security, and service delivery across the Authority.





# Financial Performance Summary – 2024

CAAF recorded a strong financial performance in 2024, marked by significant income growth, prudent expenditure, and strategic investments in capital projects. The year's results reflect CAAF's continued commitment to sound financial management, operational efficiency, and alignment with its long-term strategic goals.

The financial statements for 2024 were prepared in accordance with Section 28 of the Civil Aviation Authority of Fiji Act 1979, which requires the Authority to submit to the Minister an account of its activities for the preceding financial year, along with a statement of accounts, within six months of year-end.

## Key Financial Highlights

### Financial Analysis: 2024 vs. 2023

	2024 \$	2023 \$
Total Income	13,511,455	6,644,364
Total Expense	9,710,260	7,261,723
Profit (Loss)	3,801,195	(617,359)
Total Assets	29,988,835	25,646,187
Total Liabilities	2,090,058	1,364,399
Net Assets	27,898,777	24,281,788
Capex	515,794	282,411

## Sustainable Financial Performance

CAAF recorded a net surplus of \$3.80 million in 2024, a turnaround from the \$617,359 deficit recorded in 2023. Total income increased from \$6.64 million in 2023 to \$13.51 million. This improvement was largely supported by receipt of CAAF's allocated government grant, which accounted for 53.79% of CAAF's total income. Additionally, departure tax revenue contributed 29.18% of income, reflecting growth in international travel and higher passenger movements.

The reported surplus reflects not only increased revenues but also prudent fiscal management and the timing of major expenditure items. A significant portion of the surplus relates to capital and operational projects that were committed in 2024 but are scheduled for delivery and payment in early 2025. These include vehicle procurement, IT infrastructure upgrades, and critical facility improvements, ensuring that financial resources are aligned with future operational priorities and infrastructure needs.

## Expense Management

Total expenses rose from \$7.26 million to \$9.71 million, largely due to organisational growth and increased project activity. However, the rise in revenue significantly outpaced the increase in costs, resulting in a strong net operating surplus.

## Improved Balance Sheet

Total assets increased by \$4.34 million to \$29.99 million, while liabilities remained low at \$2.09 million, up from \$1.36 million in 2023. Net assets grew to \$27.90 million, reflecting continued organisational stability and strong liquidity.

## Capital Investments

Capital expenditure more than doubled from \$282,411 in 2023 to \$515,794 in 2024, reflecting continued investment in infrastructure and operational tools. Key projects included:

- Deployment of upgraded desktops in the Exam Room to strengthen exam integrity.
- Procurement and rollout of multifunction printers, with Phase 2 progressing towards cloud-based printing solutions.
- Tender finalisation and purchase orders for four new vehicles (delivery scheduled for January 2025).
- Initiation of a major roof replacement project in December 2024, targeted for completion in early 2025.

## Operational Milestones

Audit Excellence; the audit of the 2023 Financial Year, conducted by the Office of the Auditor General, concluded with zero findings, marking the third consecutive year of clean audits and reinforcing CAAF's commitment to transparency and compliance.

Budget and Grant Management; the 2024 annual budget was prepared and approved by the Board in late 2023 with approval from the Ministry received in the first quarter of 2024, setting a strong financial foundation for the year. The Authority secured a \$5.3 million government grant for the 2024/2025 government financial year to support key organisational initiatives.

This robust financial performance underscores CAAF's resilience and operational maturity. The Authority remains committed to responsible fiscal management, strategic reinvestment, and the continued advancement of its regulatory mandate in support of safe, secure, and sustainable air transport in Fiji.

# Future Outlook

As we reflect on a year of meaningful progress in 2024, CAAF acknowledges the dedication and collaboration of its staff in delivering key outcomes that have strengthened the safety and security of Fiji's aviation system. The past year was shaped by resilience, innovation, and a renewed commitment to excellence.

Looking to 2025, CAAF will maintain its momentum through a series of transformative initiatives designed to modernise systems, enhance oversight, and align with international best practices. Many of the projects initiated in 2024 are expected to be completed, while new undertakings will support our continued growth.

Key priorities for 2025 include:

- ▶ Implementation of Cloud-Based Solutions, including a Human Capital Management System (HCMS), to digitise and streamline human resource processes and improve operational efficiency.
- ▶ Launch of an E-Examination System for personnel licensing to modernise exam delivery and integrity. The tender process for this was initiated in 2024.
- ▶ Digitisation of Records and Documents to enhance information accessibility, security, and archiving.
- ▶ Procurement and roll-out of a Safety and Security Oversight Management System, enabling robust, data-driven oversight across aviation sectors.

In parallel with these digital advancements, CAAF will continue to progress the review and modernisation of Fiji's civil aviation legislation, ensuring it is future-proofed and harmonised with international standards, including ICAO SARPs and regional rule frameworks.

Sustainability will also remain a core focus, with CAAF committed to supporting national and international efforts to reduce the environmental impact of aviation operations and to promote sustainable development through policy alignment, industry guidance, and stakeholder engagement.

Strengthening partnerships will be equally critical in 2025. CAAF will continue working closely with the Ministry of Tourism and Civil Aviation, ICAO, PASO, and other Pacific Small Island Developing States (PSIDS) to share knowledge, coordinate oversight, and support regional capacity-building efforts.

With these strategic efforts, CAAF aims to build a resilient, modern, and trusted civil aviation system that not only meets today's demands but is ready for the challenges and opportunities of tomorrow.







# Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2023

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**CIVIL AVIATION AUTHORITY OF FIJI**  
Safe Skies, Secure Fiji

# Directors' Report

FOR THE YEAR ENDED 31 DECEMBER 2024

The Civil Aviation Authority of Fiji (the Authority or CAAF) presents its report together with the financial statements for the year ended 31 December 2024 and the auditors' report thereon.

## Directors

The Directors in office during the year and up to the date of this report were:

Mr Elik Kaumaitotoya	Chairman (up till 31.07.2024)
Mr Peceli Baleikorocau	Director, Chairman (from 28.08.2024)
Ms Marigold Moody	Director, Deputy Chairperson (from 09.10.2024)
Mr James Sowane	Director
Mr George Tudreu	Director
Mr Ashneel Chand	Director
Mr Mikaele Leawere	Director
Mr Arvind Singh	Director (up till 23.01.2024)
Ms Ilisaveci Matatolu	Director (from 04.07.2024)
Mr Hare Mani	Director (from 10.09.2024)

## State of affairs

In the opinion of the Board of Directors, the accompanying statement of financial position gives a true and fair view of the state of affairs of the Authority as at 31 December 2024 and the accompanying statement of profit or loss and other comprehensive income, statement of changes in equity, and statement of cash flows give a true and fair view of the results of the Authority for the year then ended.

## Principal activities

The principal activities of the Authority during the course of the financial year were as follows:

- 1) Regulating civil aviation operations in Fiji by, among other things -
  - a) Issuing certificates, licenses, approvals, registrations and permits after appropriate inspection, audit and examination.
  - b) Developing and promoting appropriate, clear and concise aviation safety standards.
  - c) Developing effective enforcement strategies to secure compliance with aviation legislation and safety standards.
  - d) Assessing decisions taken by industry for their impact on aviation safety.
  - e) Conducting regular review of civil aviation systems in order to monitor the safety performance of the aviation industry, to identify safety related trends and risk factors and to promote the development and improvement of the system.
  - f) Conducting regular and timely assessment of international aviation safety developments.
  - g) Conducting regular reviews of aviation security programmes and activities.
- 2)
  - a) Any function conferred on it by or under the Civil Aviation Authority of Fiji Act 1979 Cap 174A or the Civil Aviation Reform Act 1999.
  - b) Carrying out such obligations of the State arising from its membership of the International Civil Aviation Organisation as directed by the Minister.
- 3) Safety-related functions-
  - a) Encouraging a greater acceptance by the aviation industry of the industry's obligation to maintain high standards of aviation safety through:
    - (i) Comprehensive safety education and training programmes.
    - (ii) Accurate and timely aviation safety advice.
    - (iii) Fostering an awareness in industry management and within the community generally, of the aviation safety and compliance with relevant legislations.
  - b) Promoting full and effective consultation and communication with all interested parties on aviation safety issues.



## Directors' Report *(Cont'd)*

FOR THE YEAR ENDED 31 DECEMBER 2024

### Operating results

The net profit of the Authority for the year ended 31 December 2024 is \$3,036,097 (2023: net loss of \$287,147) after an income tax expense of \$765,098 (2023: income tax benefit of \$330,212).

### Bad debts and allowance for impairment loss

Prior to the completion of the financial statements, the Authority took reasonable steps to ascertain that action had been taken in relation to the writing off of bad debts and the making of allowances for impairment loss. In the opinion of the Directors, adequate allowance has been made for impairment loss.

As at the date of this report, the Authority was not aware of any circumstances, which would render the amount written for bad debts or the allowance for impairment loss, inadequate to any substantial extent.

### Non-current assets

Prior to the completion of the financial statements, the Authority took reasonable steps to ascertain whether any non-current assets were unlikely to be realised in the ordinary course of business compared to their values as shown in the accounting records. Where necessary, these assets have been written down or adequate provision has been made to bring the values of such assets to an amount that might be expected to realise.

As at the date of this report, the Authority was not aware of any circumstances, which would render the values attributed to non-current assets in the financial statements misleading.

### Unusual transactions

Apart from other matters specifically referred to in the financial statements, in the opinion of the Authority, the results of the operations during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature, likely to affect substantially the results of the operations of the Authority in the current financial year, other than those reflected in the financial statements.

### Significant events during the year

The 2024 year has been both challenging and transformative for the Civil Aviation Authority of Fiji, marked by the successful conclusion of several key projects outlined in the prior year's budget submission. These achievements include the transition to Microsoft 365 cloud platform, significant ICT upgrades, the establishment of the ICAO Pacific Small Island Developing States Liaison Office (PLO), and the commencement of a major rebranding initiative to redefine CAAF's identity and mission.

Despite these accomplishments, CAAF has navigated persistent challenges, particularly staffing shortages that have impacted operations in recent years. However, through dedicated and strategic recruitment efforts, significant progress has been made in filling critical positions. While a few vacancies remain open, the successful onboarding of the majority of roles is expected to alleviate the workload on inspectors, enhance operational efficiency, and position CAAF for greater effectiveness in meeting its regulatory and service delivery goals.

The Authority also celebrated CAAF's 45th Anniversary, marking over four decades of safeguarding Fiji's skies. This milestone was accompanied by our rebranding initiative, which introduced our new motto: Safe Skies, Secure Fiji. This motto encapsulates our unwavering dedication to protecting Fiji's aviation sector and ensuring its continued growth and prosperity which in turn contributes to Fiji's thriving economy.

Apart from the above, there were no other significant matters or circumstances that had arisen during the financial year which significantly affected or may significantly affect the operations of the Authority, the results or cash flows of those operations, or the state of affairs of the Authority in future financial years.

## Directors' Report *(Cont'd)*

FOR THE YEAR ENDED 31 DECEMBER 2024

### Events subsequent to balance date

#### (i) Upcoming projects

A major project of replacing the roofing structure of the CAAF HQ is underway and is expected to be finished by the 01st quarter of 2025. The tender for "Cyber Risk Assessment and Business Continuity Planning, Email Security Gateway & Network Infrastructure Upgrade" has also been finalised and expected to complete by mid 2025 as per plan.

The Authority is committed in progressing our sector to greater heights with the support of stakeholders. This journey was highlighted through the celebration of CAAF's 45th Anniversary and the launch of our rebranding initiative, insights into the advent of Advanced Air Mobility and its implications for air transportation, information on the Autonomous Distress Tracking System effective 1 January 2025, a discussion on wildlife hazards to aircraft safety and mitigation strategies, updates on SELCAL 32 critical to effective communication in aviation and, reflections on the 59th DGCA Conference.

### Other circumstances

As at the date of this report:

- a) no charge on the assets of the Authority has been given since the end of the financial year to secure the liabilities of any other person;
- b) no contingent liabilities have arisen since the end of the financial year for which the Authority could become liable; and
- c) no contingent liabilities or other liabilities of the Authority have become or are likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the Authority, will or may substantially affect its ability to meet its obligations as and when they fall due.

As at the date of this report, the Authority is not aware of any circumstances that have arisen, not otherwise dealt with in this report or the financial statements, which would make adherence to the existing method of valuation of assets or liabilities misleading or inappropriate.

### Directors' benefits

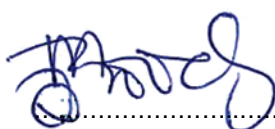
Since the end of the previous financial year, no Director has received or become entitled to receive a benefit (other than those included in the aggregate amount of emoluments received or due and receivable by Directors shown in the financial statements or received as the fixed salary of a full-time employee of the Authority) by reason of a contract made by the Authority with the Director of a firm of which he is a member, or with a company in which he has a substantial financial interest.

Dated at Nadi this 19th day of June 2025.

Signed in accordance with a resolution of the Board of Directors.



Chairperson



Director



# Independent Auditor's Report

FOR THE YEAR ENDED 31 DECEMBER 2024

## OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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## INDEPENDENT AUDITOR'S REPORT

Civil Aviation Authority of Fiji

Report on the Audit of the Financial Statements

### Opinion

I have audited the financial statements of Civil Aviation Authority of Fiji ("the Authority"), which comprise the Statement of Financial Position as at 31 December 2024, the Statement of Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and Detailed Statement of Comprehensive Income.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at 31 December 2024, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting standards (IFRS).

### Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). 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 Authority in accordance with the International Ethics Standards Board for Accountant's *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Other information

The Management and Directors are responsible for the other information. The other information comprises the Directors Report and Annual Report but does not include the financial statements and the auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance.

# Independent Auditor's Report *(Cont'd)*

FOR THE YEAR ENDED 31 DECEMBER 2024

## Responsibilities of the Management and Directors for Financial Statements

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

In preparing the financial statements, the Management and Directors are responsible for assessing the Authority'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 the Management and Directors either intend to liquidate the Authority or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are 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 a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional skepticism 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 policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Directors.
- Conclude on the appropriateness of the Management and the Directors' use of 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 Authority's ability to continue as a going concern. If I conclude that a 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 conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern
- 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.



## Independent Auditor's Report *(Cont'd)*

FOR THE YEAR ENDED 31 DECEMBER 2024

### Auditor's Responsibilities for the Audit of the Financial Statements (cont'd)

I communicate with those charged 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 identify during my audit.

### Report on Other Legal and Regulatory Requirements

In my opinion, the financial statements have been prepared in accordance with the requirements of the Civil Aviation Authority of Fiji Act 1979, in all material respects, and;

- a) I have been given all information, explanations and assistance necessary for the conduct of the audit; and
- b) the Authority has kept financial records sufficient to enable the financial statements to be prepared and audited.



Finau Seru Nagera  
**AUDITOR-GENERAL**



Suva, Fiji  
26 June 2025

# Statement of Profit & Loss & Other Comprehensive Income

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024	2023
	\$	\$	
Income		13,107,588	6,278,218
Other operating income	6.1	384,335	357,360
		13,491,923	6,635,578
Administrative expenses	6.2(a)	(1,167,968)	(1,020,976)
Operating expenses	6.2(b)	(1,935,621)	(1,515,307)
Personnel expenses	6.2(c)	(6,601,708)	(4,720,477)
		3,786,626	(621,182)
Net financing income	6.3	14,569	3,823
<b>Operating profit/(loss) before tax</b>		3,801,195	(617,359)
Income tax benefit/(expense)	7(a)	(765,098)	330,212
<b>Net profit/(loss) after tax</b>		3,036,097	(287,147)
<b>Other comprehensive income</b>			
Change in fair value of investments	11(c)	580,892	726,116
Revaluation of property, plant and equipment, net of tax		-	-
<b>Total comprehensive income for the year</b>		3,616,989	438,969

The accompanying notes form an integral part of this Statement of Profit or Loss and Other Comprehensive Income.



## Statement of Changes in Equity

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes \$	2024 \$	2023
<b>Asset Revaluation Reserve</b>			
Balance at the beginning of the year		6,245,239	6,245,239
Gain on revaluation, net of tax		-	-
Balance at the end of the year		6,245,239	6,245,239
<b>Fair Value Reserve</b>			
Balance at the beginning of the year		6,773,044	6,046,928
Other comprehensive income	11(c)	580,892	726,116
Balance at the end of the year		7,353,936	6,773,044
<b>Retained earnings</b>			
Balance at the beginning of the year		11,263,505	11,550,652
Net profit/(loss)		3,036,097	(287,147)
Balance at the end of the year		14,299,602	11,263,505
<b>Total equity</b>		27,898,777	24,281,788


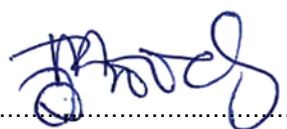
The accompanying notes form an integral part of this Statement of Changes in Equity.

# Statement of Financial Position

AS AT 31 DECEMBER 2024

	Notes	2024	2023
	\$	\$	
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	8	4,350,132	2,012,367
Trade receivables	9	328,766	105,968
Current tax asset	7(c)	-	11,387
Other receivables	10	1,418,259	2,028,826
Investments	11(a)	2,000,000	500,000
<b>Total current assets</b>		<b>8,097,157</b>	<b>4,658,548</b>
<b>Non-current assets</b>			
Investments	11(b)	13,408,938	12,828,046
Property, plant and equipment	12	7,829,966	7,558,697
Intangible assets	13	587,521	527,132
Deferred tax asset	7(b)	-	7,761
Right-of-use assets	24	65,253	66,003
<b>Total non-current assets</b>		<b>21,891,678</b>	<b>20,987,639</b>
<b>TOTAL ASSETS</b>		<b>29,988,835</b>	<b>25,646,187</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' equity</b>			
Reserves		13,599,175	13,018,283
Retained earnings		14,299,602	11,263,505
<b>TOTAL EQUITY</b>		<b>27,898,777</b>	<b>24,281,788</b>
<b>Current liabilities</b>			
Trade and other payables	14	1,080,757	1,188,262
Employee benefits	15	188,924	99,798
Lease liability	24	19	17
Current tax liability	7(c)	72,534	-
<b>Total current liabilities</b>		<b>1,342,235</b>	<b>1,288,077</b>
<b>Non-current liabilities</b>			
Deferred tax liabilities	7(b)	671,521	-
Lease liability	24	76,303	76,322
<b>Total non-current liabilities</b>		<b>747,824</b>	<b>76,322</b>
<b>TOTAL LIABILITIES</b>		<b>2,090,058</b>	<b>1,364,399</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>29,988,835</b>	<b>25,646,187</b>

Signed on behalf of the Board of Directors

  
 .....  
**Chairperson**
  
 .....  
**Director**

The accompanying notes form an integral part of this Statement of Financial Position.



# Statement of Cash Flows

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes \$	2024 \$	2023
Operating activities			
Cash receipts from customers		13,516,634	6,051,937
Cash payments to employees and suppliers		(9,242,047)	(6,481,684)
Cash (used in)/generated from operations		4,274,587	(429,747)
Income tax refund (net)		(1,895)	57
Interest received		19,532	8,786
Interest paid		(4,963)	(4,963)
Dividends received		363,058	338,854
Cash flows from/(used in) operating activities		4,650,319	(87,013)
Investing activities			
Acquisition of property, plant and equipment		(515,794)	(282,411)
Proceeds from sale of assets		49,783	157
Acquisition of intangible assets		(346,526)	(230,124)
Cash flows used in investing activities		(812,537)	(512,378)
Financing activities			
Payment of lease liability - principal portion only		(17)	(17)
Acquisition of term deposits		(1,500,000)	-
Cash flows used in financing activities		(1,500,017)	(17)
Net increase/(decrease) in cash and cash equivalents		2,337,765	(599,408)
Cash and cash equivalents at 1 January		2,012,367	2,611,775
Cash and cash equivalents at 31 December	8	4,350,132	2,012,367

The accompanying notes form an integral part of this Statement of Cash Flows.

# Notes to and Forming Part of the Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 1. REPORTING ENTITY

Civil Aviation Authority of Fiji (the Authority) is a statutory organisation domiciled in Fiji and established under the Civil Aviation Authority of Fiji Act, 1979 Cap 174A. The Authority's registered office and its principal place of business is located at Namaka, Nadi Airport. The principal activities of the Authority during the course of the financial year included the regulatory oversight of airports and airlines and licensing of personnel.

## NOTE 2. BASIS OF PREPARATION

### (a) Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) accounting standards as issued by the International Accounting Standards Board (IASB).

### (b) Basis of measurement

The financial statements have been prepared on the historical cost basis except for financial assets and property, plant and equipment which have been subsequently measured at fair value. The accounting policies have been consistently applied by the Authority and are consistent with those used in the previous year.

The financial statements were authorised for issue by the Authority on 19th June 2025.

### (c) Functional and presentation currency

The financial statements are presented in Fiji dollars, and are rounded to the nearest dollar, except otherwise indicated.

## NOTE 3.1 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

### New and amended standards and interpretations

The Authority applied for the first-time certain standards and amendments listed below, which are effective for annual periods beginning on or after 1 January 2024 (unless otherwise stated). These amendments did not have an impact on the Authority.

- Amendments to IFRS 16 - Lease Liability in a Sale and Leaseback;
- Amendments to IAS 1 - Classification of Liabilities as Current or Non-current ; and
- Supplier Finance Arrangements - Amendments to IAS 7 and IFRS 7.

The Authority has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

## NOTE 3.2. STANDARDS ISSUED BUT NOT YET EFFECTIVE

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Authority's financial statements are disclosed below. The Authority intends to adopt these new and amended standards and interpretations, if applicable, when they become effective. These amendments are not expected to have a material impact on the Authority.

New standards and amendments	Effective date
Lack of exchangeability – Amendments to IAS 21	1 January 2025
IFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027



## Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

### NOTE 4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Authority's financial statements requires Management to make judgments, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

#### Estimations and assumptions

The key assumptions concerning the future and other key sources of estimation of uncertainty at the balance sheet date, that have a significant risk of causing material adjustments to the carrying amount of assets and liabilities within the next financial year are discussed below:

##### *Deferred tax assets*

Deferred tax assets are recognised for all unused tax losses to the extent that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely and level of future taxable profits together with future tax planning strategies.

##### *Impairment of non-financial assets*

The Authority assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

##### *Leases - Estimating the incremental borrowing rate*

The Authority cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Authority would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Authority 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Authority estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates.

##### *Provision for expected credit losses of trade receivables*

The Authority uses a provision matrix to calculate ECLs for trade receivables and contract assets. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by geography, product type, customer type and rating).

The provision matrix is initially based on the Authority's historical observed default rates. The Authority will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions (i.e., gross domestic product) are expected to deteriorate over the next year which can lead to an increased number of defaults in the manufacturing sector, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Authority's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future. The information about the ECLs on the Authority's trade receivables is disclosed in Note 21.

# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 5. SUMMARY OF ACCOUNTING POLICIES

### (a) Foreign currency

Transactions in foreign currencies if it may take place, are initially recorded at the functional currency rate ruling at the date of the transaction. Monetary assets and liabilities if denominated in foreign currencies are retranslated at the functional currency rate of exchange ruling at the balance sheet date. All differences are taken to the income statement. Non monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transaction. Non monetary items measured at fair value in a foreign currency are translated using the exchange rates when the fair value is determined.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when fair value is determined. Any goodwill arising on acquisition of foreign operation are treated as assets and liabilities of the foreign operation and translated at the closing rate.

### (b) Property, plant and equipment

#### *Recognition and measurement*

Property, plant and equipment are measured at revalued amount less accumulated depreciation and impairment losses recognised after the date of revaluation. Valuations are performed with sufficient frequency to ensure that the carrying amount of a revalued asset does not differ materially from its fair value.

A revaluation surplus is recorded in OCI and credited to the asset revaluation surplus in equity. However, to the extent that it reverses a revaluation deficit of the same asset previously recognised in profit or loss, the increase is recognised in profit and loss. A revaluation deficit is recognised in the statement of profit or loss, except to the extent that it offsets an existing surplus on the same asset recognised in the asset revaluation surplus.

#### *Subsequent expenditure*

The cost of replacing part of the property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Authority and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the income statement as incurred.

#### *Depreciation*

Depreciation is recognised in the income statement on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment.

The estimated useful lives are as follows:

Buildings	40 years
Office Equipment (computers, copiers, AC, Projector)	5 years
Office Furniture & Fitting (desks, cabinets, etc)	10 years
Other Equipment's (Server, Generator, Fire Panel)	10 years
Infrastructure (Fence, fibre, cabling)	10 years
Intangible Assets (software)	5 years
Motor Vehicles	5 years

Depreciation methods, useful lives and residual values are reassessed at the reporting date.

Minor equipment and tools that cost less than \$1,000 are expensed in the year of purchase. Capital work-in-progress is subject to depreciation in the year of completion and is capitalised at the actual amount spent.

### (c) Leases

The Authority assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.



# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 5. SUMMARY OF ACCOUNTING POLICIES (Continued)

### (c) Leases (continued)

#### *Authority as a lessee*

The Authority applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Authority recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

#### i) *Right-of-use assets*

The Authority recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Land	102 years
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If ownership of the leased asset transfers to the Authority at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (f) Impairment of non-financial assets.

#### ii) *Lease liabilities*

At the commencement date of the lease, the Authority recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including insubstance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Authority and payments of penalties for terminating the lease, if the lease term reflects the Authority exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Authority uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Authority's lease liabilities are presented in leases (see Note 24).

#### iii) *Short-term leases and leases of low-value assets*

The Authority applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as an expense on a straight-line basis over the lease term.

#### *Authority as a lessor*

Leases in which the Authority does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms and is included in revenue in the statement of profit or loss due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 5. SUMMARY OF ACCOUNTING POLICIES (Continued)

### (d) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective assets. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

### (e) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is at fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is reflected in the income statement in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or infinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life is reviewed at least at each financial year end.

Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the income statement in the expense category consistent with the function of intangible asset.

Intangible assets with infinite useful lives are tested for impairment annually either individually or at the cash generating unit level. Such intangibles are not amortised. The useful life of an intangible asset with an indefinite life is reviewed annually to determine whether indefinite life assessment continues to be supportable. If not, the change in the useful life assessment from indefinite to finite is made on a prospective basis.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in profit and loss when the asset is derecognised.

The Authority assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Authority estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, an appropriate value model is used.

### (f) Impairment of non financial assets

Impairment losses of continuing operations are recognised in profit or loss in those expense categories consistent with the function of the impaired assets, except for property previously revalued where the revaluation was taken to equity. In this case, the impairment is also recognised in equity up to the amount of any previous revaluation.

The following criteria are also applied in assessing impairment of specific assets:



# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 5. SUMMARY OF ACCOUNTING POLICIES (Continued)

### (f) Impairment of non financial assets (continued)

For assets an assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such an indication exists, the Authority estimates the asset's or cash-generating unit's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such a reversal is recognised in the statement of profit or loss unless the asset is carried at a revalued amount, in which case the reversal is treated as a revaluation increase.

### (g) Financial instruments - initial recognition and subsequent measurement

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another company.

#### i) Financial assets

##### Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Authority's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Authority has applied the practical expedient, the Authority initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Authority has applied the practical expedient are measured at the transaction price determined under IFRS 15. Refer to the accounting policies in section (l) Revenue.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The Authority's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Authority commits to purchase or sell the asset.

##### Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortised cost (debt instruments)
- Financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments)
- Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
- Financial assets at fair value through profit or loss

# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 5. SUMMARY OF ACCOUNTING POLICIES (Continued)

### (g) Financial instruments - initial recognition and subsequent measurement (continued)

#### i) Financial assets (continued)

##### *Financial assets at amortised cost (debt instruments)*

This category is the most relevant to the Authority. The Authority measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The Authority's financial assets include cash and cash equivalents, trade and other receivables.

##### *Financial assets at fair value through OCI (debt instruments)*

The Authority measures debt instruments at fair value through OCI if both of the following conditions are met:

- The financial asset is held within a business model with the objective of both holding to collect contractual cash flows and selling; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For debt instruments at fair value through OCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the statement of profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value change recognised in OCI is recycled to profit or loss.

The Authority presently does not hold any debt instruments at fair value through OCI.

##### *Financial assets designated at fair value through OCI (equity instruments)*

Upon initial recognition, the Authority can elect to classify irrevocably its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under IAS 32 Financial Instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on these financial assets are never recycled to profit or loss. Dividends are recognised as other income in the statement of profit or loss when the right of payment has been established, except when the Authority benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in OCI. Equity instruments designated at fair value through OCI are not subject to impairment assessment.

The Authority elected to classify irrevocably its non-listed equity investments under this category.

##### *Financial assets at fair value through profit or loss*

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortised cost or at fair value through OCI, as described above, debt instruments may be designated at fair value through profit or loss on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch.

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of profit or loss.



# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 5. SUMMARY OF ACCOUNTING POLICIES (Continued)

### (g) Financial instruments - initial recognition and subsequent measurement (continued)

#### i) Financial assets (continued)

##### Derecognition

A financial asset (or, where a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- The rights to receive cash flow from the asset have expired.
- The Authority has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Authority has transferred substantially all the risks and rewards of the asset, or (b) the Authority has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Authority has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognised to the extent of the Authority's involvement in the asset. In that case, the Authority also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Authority has retained. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Authority could be required to repay.

#### ii) Impairment of financial assets

The Authority recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Authority expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade receivables and contract assets, the Authority applies a simplified approach in calculating ECLs. Therefore, the Authority does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Authority has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Authority considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Authority may also consider a financial asset to be in default when internal or external information indicates that the Authority is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Authority. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

#### (iii) Financial liabilities

##### Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Authority's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 5. SUMMARY OF ACCOUNTING POLICIES (Continued)

### (g) Financial instruments - initial recognition and subsequent measurement (continued)

#### iii) Financial liabilities (continued)

##### Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

##### Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the statement of profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in IFRS 9 are satisfied. The Authority has not designated any financial liability as at fair value through profit or loss.

##### Loans and borrowings

This is the category most relevant to the Authority. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit or loss.

##### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

##### Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

### (h) Inventories

Inventories are stated at the lower of costs and net realizable value. Cost includes invoice price plus associated costs into store. Costs are assigned to individual items of inventory mainly on a weighted average basis. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expense.

### (i) Cash and cash equivalents

Cash and short-term deposits in the statement of financial position comprise cash at banks and on hand and short-term deposits with a maturity of three months or less. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 5. SUMMARY OF ACCOUNTING POLICIES (Continued)

### (j) Employee benefits

#### i) Employee leave entitlements

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the balance sheet date.

#### ii) Pension obligations

Contributions to the Fiji National Provident Fund are charged to the income statement in the period to which the contributions relate.

### (k) Trade and other payables

Liabilities for trade creditors and other amounts are carried at cost (inclusive of Value Added Tax where applicable) which is the fair value of the consideration to be paid in the future for goods and services received whether or not billed to the Authority. Amounts payable that have been denominated in foreign currencies have been translated to local currency using the rates of exchange ruling at the end of the financial year.

### (l) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the entity and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty. The following specific recognition criteria must also be met before revenue is recognised:

#### Sales

- (i) Revenue comprising rental of agricultural sites, airworthiness fees, pilots/ engineers license fees, airport licenses and inspection fees and charges, and other income are brought to account when the relevant service has been provided / goods are sold; customers have accepted the goods; and collectability of related receivables is reasonably assured.

The Authority provided waivers to Airports Fiji Limited as a result of the severe impact of COVID-19 pandemic. This waiver was for the first quarter of 2023 for aerodrome licence renewal fees amounting to \$31,187. No waivers were provided during this year.

#### Other operating income

- (ii) Interest income is recognised on a time-proportion basis using the effective interest method.
- (iii) Dividend income from other investments is recognised when the right to receive payment is established.
- (iv) Movement in fair value of investments (including investment property) are recognised as income and are determined as the differences between the fair value at year end or consideration received (if sold during the year) and the fair value as at prior year end or cost (if the investment was acquired during the period).

### (m) Finance income and expenses

Net financing income comprises of interest income on term deposits, interest expense on bank overdraft, borrowing and foreign currency gains or losses.



# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 5. SUMMARY OF ACCOUNTING POLICIES (Continued)

### (n) Taxes

#### Current Tax

Current tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the reporting date. Current tax relating to items recognised directly in equity is recognised in equity and not in income statement.

#### Deferred tax

Deferred tax is provided, using the liability method, on all temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred tax liabilities are recognised for all taxable temporary differences, except:

- where the deferred tax liability arises from goodwill amortisation or the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and
- in respect of taxable temporary differences associated with investments in subsidiaries, associates and interest in joint ventures, except where the timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, carry-forward of any unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and carry forward of unused tax credits and unused tax losses can be utilised except:

- where the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and
- in respect of taxable temporary differences associated with investments in subsidiaries, associates and interest in joint ventures, except where the timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets and liabilities are measured at tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised directly in equity is recognised in equity and not in the income statement.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax related to the same taxable entity and the same taxation authority.

#### Value Added Tax (VAT)

Revenue, expenses and assets are recognised net of the amount of respective sales tax except:

- where the Value Added Tax incurred on the purchase of assets or services is not recoverable from the taxation authority, in which case the value added tax is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- receivables that are stated with the amount of Value Added Tax included and payables that are stated with the amount of Value Added Tax included.

The net amount of Value Added Tax recoverable or payable to the tax authority is included as part of the receivables or payables in the statement of financial position.

### (o) Provisions

A provision is recognised in the balance sheet when the Authority has a legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 5. SUMMARY OF ACCOUNTING POLICIES (Continued)

### (p) Current versus non-current classification

The Authority presents assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Authority classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

### (q) Government grants

Government grants are recognised when the grant is received. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset. When the Authority receives grants of non-monetary assets, the asset and the grant are recorded at nominal amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset by equal annual instalments. When loans or similar assistance are provided by governments or related institutions, with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as a government grant. The loan or assistance is initially recognised and measured at fair value and the government grant is measured as the difference between the initial carrying value of the loan and the proceeds received.

### (r) Comparative information

Comparative figures have been amended where necessary, for changes in presentation in the current period.

	2024 \$	2023 \$
<b>NOTE 6.1. OTHER OPERATING INCOME</b>		
Dividends	363,058	338,854
Sundry	14,633	18,506
Reversal of Allowances for Expected Credit Loss	6,644	-
	<u>384,335</u>	<u>357,360</u>
<b>NOTE 6.2. EXPENSES</b>		
(a) Administrative expenses		
Amortisation expenses	(43,466)	(34,095)
Amortisation expense of right-of-use assets	(750)	(750)
Auditors remuneration and accounting fees	(18,000)	(18,000)
Board member allowance and related expenses	(111,900)	(102,534)
Expected credit loss	-	(1,555)
Depreciation	(424,675)	(349,247)
Insurance	(569,177)	(514,795)
	<u>(1,167,968)</u>	<u>(1,020,976)</u>

# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 \$	2023 \$
<b>(b) Operating expenses</b>		
Advertising	(119,925)	(60,948)
Accident investigation	(24,914)	(475)
Consultancy	(262,920)	(226,856)
Customs duty and freight	(9,920)	(3,408)
Legal fees	(29,455)	(15,260)
Medical supplies	(71,156)	(80,251)
Other expenses	(41,203)	(70,120)
Loss on disposal of assets	(12,738)	(21,734)
Fire alarm monitoring	(18,348)	(4,336)
Property survey and valuation	(2,594)	(11,491)
Green management and rubbish disposal	(63,216)	(37,952)
Pilot license books	(29,915)	-
Travel and accommodation	(394,589)	(367,293)
Protective gear	(6,629)	(4,825)
Publications	(2,146)	(2,940)
Repairs and maintenance	(114,899)	(106,084)
ICAO USAP - CMA Audit Expenses	(12,612)	(19,575)
ICAO PLO Opening Expenses	(45,320)	-
Safety Education	(84,137)	-
Utilities and supplies	(517,490)	(427,788)
Vehicle maintenance and fuel	(71,495)	(53,971)
	<u>(1,935,621)</u>	<u>1,515,307</u>
<b>(c) Personnel expenses</b>		
Salaries	(4,643,189)	(3,307,775)
Fringe benefit tax	(19,361)	(13,961)
Fiji National Provident Fund employers contribution	(467,369)	(248,041)
Fiji National University levy	(50,635)	(38,007)
Leave expenses	(486,975)	(502,482)
Staff training	(934,152)	(610,211)
	<u>(6,601,708)</u>	<u>(4,720,477)</u>
The average number of employees during the year	<u>73</u>	<u>66</u>
<b>NOTE 6.3. FINANCE INCOME AND EXPENSE</b>		
Interest income	19,532	8,786
Interest expenses - lease liability	(4,963)	(4,963)
	<u>14,569</u>	<u>3,823</u>
<b>NOTE 7. INCOME TAX</b>		
<b>Income tax expense recognised in the income statement</b>		
(a) A reconciliation between tax benefit and the product of accounting profit multiplied by the tax rate for the years ended 31 December 2024 and 2023 is as follows:		
Accounting profit/(loss) before income tax	3,801,195	(617,359)
Fiji's statutory income tax rate 25% (2023: 25%)	950,299	(154,340)
Tax effect of non-deductible items	(186,514)	(151,440)
Effect of change in tax rate	-	(27,578)
Tax losses recognised	1,321	-
Over provision from prior years	8)	-
Others	-	3,146
Income tax benefit attributable to operating profit/(loss)	<u>765,098</u>	<u>(330,212)</u>



# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 \$	2023 \$
<b>NOTE 7. INCOME TAX (Continued)</b>		
(b) Deferred tax at 31 December relates to the following:		
(i) Deferred tax asset		
Provisions for employee entitlements	47,231	24,950
Allowance for expected credit loss	2,170	3,831
Tax losses	-	744,905
Balance at the end of the year	49,401	773,686
(ii) Deferred tax liability		
Accelerated depreciation for tax purposes	83,769	146,904
Capital gain	637,153	619,021
Balance at the end of the year	720,922	765,925
Net deferred tax (liabilities)/assets	(671,521)	7,761
(c) Current tax asset		
Balance - 1 January	11,387	11,444
Current tax expense	(85,816)	-
Add: withholding taxes paid	1,895	863
	(72,534)	12,307
Less: refund received	-	920
	(72,534)	11,387
<b>NOTE 8. CASH AND CASH EQUIVALENTS</b>		
Cash on hand	550	550
Cash at bank	4,349,582	2,011,817
	4,350,132	2,012,367
Cash at bank earns interest at floating rates based on daily bank deposit rates. Short-term deposits are made for varying periods of between 6 months and 12 months, depending on the immediate requirements of the Authority, and earn interest at the respective short-term deposit rates.		
<b>NOTE 9. TRADE RECEIVABLES</b>		
Trade receivables	86,967	85,500
Receivables from related parties (Note 20)	250,480	35,793
Less: allowance for expected credit loss	(8,681)	(15,325)
	328,766	105,968
Trade and other receivables are non-interest bearing and are generally on 30-90 day terms. As at 31 December 2024, trade receivables at nominal value of \$8,681 (2023: \$15,325) were impaired.		
Movement in the provision for impairment of receivables were as follows:		
At 1 January	15,325	13,770
Charge for the year	(6,644)	1,555
31 December	8,681	15,325
0 - 3 months	322,418	120,005
More than 3 months	15,029	1,288
	337,447	121,293
<b>NOTE 10. OTHER RECEIVABLES</b>		
Prepayments and deposits	278,264	199,473
Unit Trust of Fiji dividends accrued	181,529	169,427
Departure Tax (Note 20)	756,560	1,488,980
Other assets	201,906	170,946
	1,418,259	2,028,826

# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 \$	2023 \$
<b>NOTE 11. INVESTMENTS</b>		
(a) <i>Current</i>		
Interest-bearing deposits	2,000,000	500,000
(b) <i>Non-current</i>		
Units in Unit Trust of Fiji	13,408,938	12,101,930
Total investments	15,408,938	12,601,930
(c) Reconciliation of available-for-sale financial assets		
Opening balance	12,828,046	12,101,930
Change in fair value of Unit Trust of Fiji units - transfer to fair value reserve	580,892	726,116
	13,408,938	12,828,046
(d) Units in Unit Trust of Fiji held by the Authority is represented by:		
1,413,636 units purchased at \$1.10 per unit	1,555,000	1,555,000
1,339,286 units purchased at \$1.12 per unit	1,500,000	1,500,000
641,026 units purchased at \$1.17 per unit	750,000	750,000
555,556 units purchased at \$ 1.35 per unit	750,001	750,001
689,656 units purchased at \$ 1.45 per unit	1,000,001	1,000,001
201,612 units purchased at \$ 2.48 per unit	500,000	500,000
Revaluation on current market value	7,353,936	6,773,044
	13,408,938	12,828,046

4,840,772 units valued at re-purchase price of \$2.77 per unit (2023: @ \$2.65).

## NOTE 12. PROPERTY, PLANT AND EQUIPMENT

The Authority engaged an independent valuer Professional Valuations Limited on 28th July 2022 to value land, buildings, motor vehicles, furniture fittings and equipment. The revaluation figures have been incorporated into the financial statements for the year 2022.

### Freehold land

#### *Deemed cost:*

At 1 January	2,980,000	2,980,000
At 31 December	2,980,000	2,980,000

### Buildings

#### *Deemed cost:*

At 1 January	3,188,483	3,145,000
Transfer from WIP	242,671	43,483
At 31 December	3,431,154	3,188,483

#### *Depreciation and impairment*

At 1 January	92,118	13,104
Depreciation charge for the year	81,739	79,014
At 31 December	173,857	92,118

Net book value	3,257,297	3,096,365
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## Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 \$	2023 \$
<b>NOTE 12. PROPERTY, PLANT AND EQUIPMENT (Continued)</b>		
<u>Motor vehicles</u>		
<i>Deemed cost:</i>		
At 1 January	712,958	551,365
Additions	59,051	161,593
Disposals	(30,000)	-
At 31 December	742,009	712,958
<i>Depreciation and impairment</i>		
At 1 January	169,539	53,879
Depreciation charge for the year	147,417	115,660
Disposal -Depreciation	(9,500)	-
At 31 December	307,456	169,539
Net book value	434,553	543,419
<u>Furniture, fittings and equipment</u>		
<i>Deemed cost:</i>		
At 1 January	1,135,827	1,087,732
Additions	456,743	77,335
Disposals	(75,028)	(29,240)
At 31 December	1,517,542	1,135,827
<i>Depreciation and impairment</i>		
At 1 January	196,914	49,691
Depreciation charge for the year	195,519	154,573
Disposal -Depreciation	(33,007)	(7,350)
At 31 December	359,426	196,914
Net book value	1,158,116	938,913
<u>Work in progress</u>		
<i>Deemed cost:</i>		
At 1 January	-	5,503
Transfer from WIP	-	(5,503)
At 31 December	-	-
Net book value	7,829,966	7,558,697



# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 \$	2023 \$
<b>NOTE 13. INTANGIBLE ASSETS</b>		
<u>Software costs</u>		
At 1 January	340,946	340,946
Addition	280,964	-
At 31 December	621,910	340,946
 <i>Amortisation and impairment:</i>		
At 1 January	43,938	9,843
Amortisation	43,466	34,095
At 31 December	87,404	43,938
 Net book value:	534,506	297,008
 <u>Work in progress</u>		
<i>Deemed cost:</i>		
At 1 January	230,124	-
Additions	65,562	230,124
Transfer from WIP	(242,671)	-
At 31 December	53,015	230,124
 Net book value:	587,521	527,132
<b>NOTE 14. TRADE AND OTHER PAYABLES</b>		
Trade payables	58,613	28,688
Value Added Tax payable	201,952	179,367
Airport license billed in advance	140,761	143,704
Income received in advance from related parties (Note 20)	522,812	510,106
Other payables	156,619	326,397
	1,080,757	1,188,262
<b>NOTE 15. EMPLOYEE BENEFITS</b>		
<i>Current</i>		
Employee leave entitlements	188,924	99,798

The employee leave entitlements is calculated as the leave balances at the end of the period multiplied by the employees pay rate at that time.

## Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

### NOTE 16. CONTINGENT LIABILITIES

The Authority's contingent liabilities comprise of property insurance and for aircraft accident with the following amounts:

- aviation liability cover of \$200,000,000
- material damage of \$7,575,719
- business interruption of \$3,933,000
- cyclone of \$11,323,717

There are 7 matters in court arising out of enforcement actions taken by the Authority under the Air Navigation Regulations. The cases were in relation to licensing issues. Two matters out of the above are awaiting judgement. No amount is recognised or is estimated for this possible liability, as the existence of which is dependent upon the outcome of the legal proceedings.

### NOTE 17. SIGNIFICANT EVENTS DURING THE YEAR

The 2024 year has been both challenging and transformative for the Civil Aviation Authority of Fiji, marked by the successful conclusion of several key projects outlined in the prior year's budget submission. These achievements include the transition to Microsoft 365 cloud platform, significant ICT upgrades, the establishment of the ICAO Pacific Small Island Developing States Liaison Office (PLO), and the commencement of a major rebranding initiative to redefine CAAF's identity and mission.

Despite these accomplishments, CAAF has navigated persistent challenges, particularly staffing shortages that have impacted operations in recent years. However, through dedicated and strategic recruitment efforts, significant progress has been made in filling critical positions. While a few vacancies remain open, the successful onboarding of the majority of roles is expected to alleviate the workload on inspectors, enhance operational efficiency, and position CAAF for greater effectiveness in meeting its regulatory and service delivery goals.

The Authority also celebrated CAAF's 45th Anniversary, marking over four decades of safeguarding Fiji's skies. This milestone was accompanied by our rebranding initiative, which introduced our new motto: Safe Skies, Secure Fiji. This motto encapsulates our unwavering dedication to protecting Fiji's aviation sector and ensuring its continued growth and prosperity which in turn contributes to Fiji's thriving economy.

Apart from the above, there were no other significant matters or circumstances that had arisen during the financial year which significantly affected or may significantly affect the operations of the Authority, the results or cash flows of those operations, or the state of affairs of the Authority in future financial years.

### NOTE 18. EVENTS SUBSEQUENT TO BALANCE DATE

#### Upcoming projects

A major project of replacing the roofing structure of the CAAF HQ is underway and is expected to finished by the 01st quarter of 2025. The tender for "Cyber Risk Assessment and Business Continuity Planning, Email Security Gateway & Network Infrastructure Upgrade" has also been finalised and expected to complete by mid 2025 as per plan.

The Authority is committed in progressing our sector to greater heights with the support of stakeholders. This journey was highlighted through the celebration of CAAF's 45th Anniversary and the launch of our rebranding initiative, insights into the advent of Advanced Air Mobility and its implications for air transportation, information on the Autonomous Distress Tracking System effective 1 January 2025, a discussion on wildlife hazards to aircraft safety and mitigation strategies, updates on SELCAL 32 critical to effective communication in aviation and, reflections on the 59th DGCA Conference.

# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 \$	2023 \$
<b>NOTE 19. EXPENDITURE COMMITMENTS</b>		
(i) Capital commitments:	258,472	315,416
(ii) Future commitments in respect of operating lease are as follows:		
Within one year	5,727	5,727
After one year but more than five years	22,908	22,908
More than five years	177,537	183,264
Minimum lease payments	206,172	211,899

## NOTE 20. RELATED PARTIES

### (a) Directors

The Directors in office during the year and up to the date of this report were:

Mr Eliki Kaumaitotoya	Chairman (up till 31.07.2024)
Mr Peceli Baleikorocau	Director, Chairman (from 28.08.2024)
Ms Marigold Moody	Director, Deputy Chairperson (from 09.10.2024)
Mr James Sowane	Director
Mr George Tudreu	Director
Mr Ashneel Chand	Director
Mr Mikaele Leawere	Director
Mr Arvind Singh	Director (up till 23.01.2024)
Ms Ilisaveci Matatolu	Director (from 04.07.2024)
Mr Hare Mani	Director (from 10.09.2024)

Board member allowances are disclosed under Note 6.2 (a).

### (b) Transactions with related entities and key management personnel

Key management personnel are those having authority and responsibility for planning, directing and controlling the activities of the Authority. Key management personnel comprises of Chief Executive Officer, Executive Manager Air Safety, Executive Manager Ground Safety, Executive Manager Aviation Security & Facilitation, Executive Manager Standards and Executive Manager Corporate Services.

Transactions with key management are no more favourable than those available, or which might be reasonably be expected to be available, on similar transactions to third parties at arm's length.

### Key management compensation

Remuneration	996,472	715,341
FNPF (Employer Share 10% from 01/01/2024)	97,542	48,483
	1,094,014	763,824

### Related party relationships

The Authority is a Fijian Government controlled entity. Related parties to the Authority are Key Management Personnel and the Authority's Board of Directors.

All transactions with related parties are on normal commercial terms and conditions. During the year, the aggregate amounts included in the determination of operating loss before income tax that resulted from significant transaction with those related parties were as follows:

Name	Nature		
Fiji Airways	Revenue	922,875	1,215,917
	Expenses	51,170	33,199
Airports Fiji Limited	Revenue	308,031	291,437
	Expenses	7,955	5,898
Fiji Revenue and Customs Service	Departure tax	3,942,300	3,726,887
Government of Fiji	Grant	7,267,323	668,955



## Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 \$	2023 \$
<b>NOTE 20. RELATED PARTIES (Continued)</b>		
<b>Related party relationships (Continued)</b>		
<b>(Payables)/receivables from related parties disclosed in the financial statements as follows:</b>		
Fiji Revenue and Customs Service	756,560	1,488,980
Airports Fiji Limited	189,132	11,803
Fiji Airways	61,348	23,990
Fiji Airways	(522,812)	(510,106)
Total net amount owing as at 31 December	484,228	1,014,667
<b>Disclosed as:</b>		
Departure tax (Note 10)	756,560	1,488,980
Income in advance (Note 14)	(522,812)	(510,106)
Trade receivables (Note 9)	250,480	35,793
	484,228	1,014,667

### NOTE 21. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

#### Financial risk factors

The Authority's activities expose it to a variety of financial risks: market risk (including low returns on investments), credit risk, liquidity risk and cash flow interest rate risk. The Authority's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on its financial performance.

#### (a) Market risk

##### (i) Foreign exchange risk

The Authority is exposed to foreign exchange risk arising from overseas specialised training payable in foreign currency.

##### (ii) The Authority is not exposed to commodity price risk.

##### (iii) Cash flow and fair value interest rate risk

The Authority exposure is to the interest bearing term deposits. The interest rates are fixed over the term of the deposits and are reviewed on maturity.

#### (b) Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Authority is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.

The Authority has no significant concentrations of credit risk. It has policies in place to ensure that sales are made to customers with an appropriate credit history. The Authority has policies that limit the amount of global credit exposure to any customer.

#### Trade receivables

Customer credit risk is managed by each business unit subject to the Authority's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored. At 31 December 2024, the Authority had 4 customers that owed totalled more than \$15,000 and accounted for approximately 85.02% of all receivables. (2023: 2 customer that owed more than \$15,000 for approximately 33.68% of all the receivables). However, \$269k has been received up till 1st quarter of 2025 which reduced total owed to 10.8% of all receivables.

# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTE 21. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

### (b) Credit risk (continued)

#### Trade receivables (continued)

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar loss patterns (i.e., by geographical region, product type, and customer type and rating). The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. Generally, trade receivables are written-off if past due for more than one year and are not subject to enforcement activity. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in Note 9. The Authority does not hold collateral as security. The Authority evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries.

Set out below is the information about the credit risk exposure on the Authority's trade receivables using a provision matrix:

#### 31 December 2024

	Days past due				
	< 30 days	31-60 days	61-90 days	> 91 days	Total
	\$	\$	\$	\$	\$
Expected credit loss rate	4.2139%	6.2859%	0.9174%	0.9728%	
Estimated total gross carrying	64,447	64,308	193,663	15,029	337,447
Expected credit loss	2,716	4,042	1,777	146	8,681

#### 31 December 2023

	Days past due				
	< 30 days	31-60 days	61-90 days	> 91 days	Total
	\$	\$	\$	\$	\$
Expected credit loss rate	12%	12%	50%	50%	
Estimated total gross carrying	91,889	27,376	740	1,288	121,293
Expected credit loss	11,027	3,285	369	644	15,325

### (c) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Due committed credit lines available.

The Authority monitors its risk to a shortage of funds using a recurring liquidity planning tool. This tool considers the maturity of both its financial investments and financial assets (e.g. accounts receivables, other financial assets) and projected cash flows from operations.

The table below summarises the maturity profile of the Authority's financial liabilities at 31 December 2024 based on contractual undiscounted payments.

#### Year ended 31 December 2024

	Less than				
	On demand	a year	1 to 5 years	> 5 years	Total
				\$	\$
Trade and other payables	-	1,080,757	-	-	1,080,757
Lease liabilities	-	4,980	24,900	403,380	433,260
	-	1,085,737	24,900	403,380	1,514,017

#### Year ended 31 December 2023

	On demand	a year	1 to 5 years	> 5 years	Total
				\$	\$
Trade and other payables	-	1,188,262	-	-	1,188,262
Lease liabilities	-	4,980	24,900	408,360	438,240
	-	1,193,242	24,900	408,360	1,626,502

## Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

### NOTE 21. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

#### Capital Management

The primary objective of the Authority's capital management is to ensure that it maintains a strong credit rating and a healthy capital ratio in order to support its business and maximise shareholder value.

The Authority manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Authority may adjust the dividend payment to shareholders. No changes were made in the objectives, policies or processes during the year 31 December 2024.

The Authority monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Authority includes within net debt, trade and other payables less cash and cash equivalents. Capital includes equity attributable to equity holders less the net unrealised gains reserve.

	2024 \$	2023 \$
Trade and other payables	1,080,757	1,188,262
Less: cash and short term deposits	(4,350,132)	(2,012,367)
Net debt	(3,269,375)	(824,105)
Equity	27,898,777	26,788,697
Total capital	27,898,777	26,788,697
Capital and net debt	24,629,402	25,964,592
Gearing ratio	-13.27%	-3.17%

### NOTE 22. FINANCIAL INSTRUMENTS

Set out below is a comparison by category of carrying amounts and fair values of all of the Authority's financial instrument that are carried on the financial statements.

#### Fair Value

#### Financial assets

Cash and cash equivalents	4,350,132	2,012,367
Available-for-sale investments	13,408,938	12,828,046
Trade and other receivables	328,766	105,968

#### Financial liabilities

Trade and other payables	1,080,757	1,188,262
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Market values have been used to determine the fair value of available-for-sale financial assets. The Authority does not have any borrowings or loan notes.

### NOTE 23. REVALUATION RESERVE

The Authority engaged an independent valuer Professional Valuations Limited on 28th July 2022 to value land, buildings, motor vehicles, furniture fittings and equipment. The revaluation figures have been incorporated into the financial statements for the year 2022.

### NOTE 24. LEASES

#### AUTHORITY AS A LESSEE

The authority has lease contracts for land and office space used in its operations. Lease has a lease term of 51 years. The Authority's obligations under it's leases are secured by the lessor's title to the leased assets. Generally, the Authority is restricted from assigning and sub-leasing the leased assets.

The Authority has applied the practical expedient to all rent concessions that meet the conditions of the IFRS 16 amendment.



# Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2024

**NOTE 24. LEASES** (continued)**AUTHORITY AS A LESSEE** (continued)

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the year:

	<b>AFL Land</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
As at 1 January 2023	66,753	66,753
Amortisation expense	(750)	(750)
As at 31 December 2023	66,003	66,003
Amortisation expense	(750)	(750)
As at 31 December 2024	65,253	65,253

Set out below are the carrying amounts of lease liabilities and the movements during the year:

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>As at 1 January</b>	76,339	76,356
Accretion of interest	4,963	4,963
Payments	(4,980)	(4,980)
<b>As at 31 December</b>	76,322	76,339
Current	19	17
Non-current	76,303	76,322
	76,322	76,339
The following are the amounts recognised in profit or loss:		
Amortisation expense of right-of-use assets	750	750
Interest expense on lease liabilities	4,963	4,963
Total amount recognised in profit or loss	5,713	5,713

The Authority had total cash outflows for leases of \$4,980 in 2024 (2023: \$4,980).

As at 31 December 2024	< 3 months	3 to 12 months	1 to 5 years	> 5 years	Total
Lease liabilities	830	4,150	24,900	403,380	433,260

**NOTE 25. GOVERNMENT GRANT**

For the year 2024, a grant of \$7,267,323 VEP (2023: \$668,955 VEP) was received from the Government of Fiji to enable the Civil Aviation Authority of Fiji to carry out its functions effectively and efficiently. The grant was recognised in income as the Authority has unconditional entitlement to it.

**NOTE 26. REGISTERED OFFICE**

Civil Aviation Authority of Fiji is domiciled in Fiji, the registered office and principal place of operation is located at:

**Civil Aviation Authority of Fiji**

Ottawa Road  
Korowai  
AFL Compound  
Namaka  
Nadi

# Detailed Statement of Comprehensive Income

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 \$	2023 \$
<b>Income</b>		
Airworthiness fees	768,668	662,712
Pilots/engineers license/airport license fees	1,127,835	1,218,202
Government grant	7,267,323	668,955
Departure tax	3,942,300	3,726,887
Rental from agricultural lease	1,462	1,462
	13,107,588	6,278,218
Other operating income	403,867	366,146
<b>Total income</b>	<b>13,511,455</b>	<b>6,644,364</b>
<b>Expenses</b>		
Advertising	119,925	60,948
Accident investigation	24,914	475
Auditor's remuneration and accounting fees	18,000	18,000
Amortisation of software license	43,466	34,095
Amortisation expense of right-of-use assets	750	750
Board member allowances and related expenses	111,900	102,534
Consultancy	262,920	226,856
Customs duty and freight	9,920	3,408
Depreciation	424,675	349,247
Expected credit losses	-	1,555
Insurance	569,177	514,795
Interest expense on lease liabilities	4,963	4,963
Leave expenses	486,975	502,482
Legal fees	29,455	15,260
Loss on disposal of assets	12,738	21,734
Fire alarm monitoring	18,348	4,336
Property survey and valuation	2,594	11,491
Green management and rubbish disposal	63,216	37,952
Pilot license books	29,915	-
Medical supplies	71,156	80,251
Other expenses	41,203	70,120
Protective gear	6,629	4,825
Publications	2,146	2,940
Repairs and maintenance	114,899	106,084
ICAO USAP - CMA Audit Expenses	12,612	19,575
ICAO - PLO Office opening Expenses	45,320	-
Salaries and wages	5,180,581	3,607,784
Staff training	934,152	610,211
Safety Education	84,137	-
Travel	394,589	367,293
Utilities and supplies	517,490	427,788
Vehicle maintenance and fuel	71,495	53,971
<b>Total expenses</b>	<b>9,710,260</b>	<b>7,261,723</b>
<b>Profit/(loss) before income tax</b>	<b>3,801,195</b>	<b>(617,359)</b>







**CIVIL AVIATION AUTHORITY OF FIJI**

**Civil Aviation Authority of Fiji**

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