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PARLIAMENT OF FIJI
Parliamentary Paper No. 47 of 2024



CERTIFIED ISO 9001

2023 Annual Report

Civil Aviation Authority of Fiji



COVER:

The evolution of air navigation is highlighted in photographs from the early 1920s to the historic introduction by CAAF of GPS into commercial air travel in 1994.

Historical Photo Credits:
Air Traffic Control History.
<archive@atchistory.org>
CAAF Archive



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Vision

To be a model aviation regulator.

Mission

To promote effective aviation safety and security in Fiji and the region.

Core Values

We strive to reflect certain key values that characterise the organisation; professionalism in the discharge of our responsibilities, accountability to the travelling public, government and our stakeholders, commitment to our vision and mission and integrity in all that we do.



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Letter to the Minister



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Civil Aviation Authority of Fiji

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Promoting Effective Aviation Safety & Security in Fiji and the Region

26th July 2024

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 2023 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 2023 to 31st December 2023.

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

How Fiji Changed Commercial Aviation

As a Pacific Island country, Fiji's evolution as a nation is predicated upon our rich history as seafaring travellers and explorers, and whose people respect traditional knowledge and customs. Our ancestors were guided by the stars, looking to the sea and the heavens, following ocean currents and using celestial navigation to sail thousands of nautical miles, often into uncharted waters.

The same adventurous spirit and willingness to explore the new and the unknown saw Fiji approach the United States and the Federal Aviation Administration (FAA), offering to pioneer the latest developments in air navigation, the Global Positioning System (GPS).

GPS, GNSS and satellite technology

GPS was made possible by the development of satellite technology and was developed in the 1970s by the United States military. With a GPS receiver installed in the aircraft, this system, used the triangulation of data between the plane's location and the satellites to provide accurate positioning information to the pilot. In 1978, the launch of the first satellite saw the beginning of a 15-year, 24-satellite project, that would complete the Ground Navigation Satellite Systems (GNSS) programme.

By 1991, 16 satellites were in place and the US military was using the system. The general public could purchase individual receivers from various suppliers. The commercial aviation industry was recognising the potential advantages of adopting the system, and there were reports of some

pilots were using the system unofficially, and late in 1993, the final satellite came on line.

Rigorous tests needed

But universal adoption of GNSS by the commercial aviation world would require rigorous testing of technology within defined parameters. Fiji combined all the necessary elements within a single airspace to be the ideal testing ground for the new technology. There was a well-established aviation industry, with 19 commercial and seven private airfields and long flight routes, with the added complexity of tropical weather patterns. Scattered across approximately 500,000sq km of ocean, the country's more than 300 islands, (of which just over one third are permanently inhabited), have a varied terrain of small beaches and mountains, with agricultural, urban and tourism developments.



1970s flight service automation system introduced.

Nadi Airfield 1946.



Leadership at CAAF

At about this time, the development of GPS was brought to the attention of the CAAF CEO, Mr Jone Koroitamana, by New Zealander Jack Snow, who came to work in Fiji as a flight operations officer. Briefings by CAA (Civil Aviation Safety Authority) Australia emphasised the cost and safety benefits of the system. It was estimated that with the installation of one radar-based 'beacon' at just one airport, the entire Fiji domestic air fleet would be able to use a GPS receiver.

And so, under Mr Koroitamana's leadership, and with the technical advice and recommendations of Mr Norman Yee (who succeeded Mr Koroitamana as CEO), CAAF approached the United States FAA, to volunteer Fiji as the testing airspace for GPS. Through a Memorandum of Cooperation (MOC), FAA agreed to fund the experiment and provided technical support, as well as the installation of equipment. It took more than a year to prepare for the smooth transition to this historic project, ensuring all pilots and crews were fully trained, that appropriate manuals were produced, and the new technology was installed, both on the ground and in all of Fiji's aircraft serving domestic routes.

Fiji and GPS lead the way

On April 15th 1994, it became official! Fiji was now the first country in the world to integrate GPS into its air navigation system, a momentous event that would forever change the course of commercial aviation.

This was a little more than 90 years since the experiments of the Wright Brothers culminated in the first, officially recognised, 'heavier than air' flight, at Kitty Hawk, North Carolina, U.S.A, on December 17th, 1903.

As the aviation industry had developed throughout the 20th Century, further flying experiments, the building of progressively sophisticated aircraft, and the ever-increasing ability to fly thousands of miles, meant that navigational systems also had to evolve.

Pilotage

At first, with flying being a predominately day-light activity, pilots used Pilotage, or the use of maps and charts to identify references on the ground, such as railway tracks (called "flying the iron compass"), roads, bodies of water and other landmarks to identify their position.



Air navigation by railroad tracks.

VFR

Today, Visual Flight rules (VFR) may be used, but pilots must maintain a minimum horizontal flight visibility of three miles during the day and five miles at night. They also must stay clear of clouds and maintain a minimum of 1,000 feet above ground level (AGL) in the day and 2,000 AGL at night.



Visual pilotage beacon of light.



Arrow pointing to beacon, part of the highway of lights.

Bonfires, Beacons and Arrows

In the 1920s, with the development of airmail services across the United States bonfires were lit to assist night-time flights. Then fifty-foot towers topped with rotating beacons were used at night, and referred to as 'the highway of lights'. During the day, pilots followed large concrete arrows placed along flight routes between destination airfields.

Dead Reckoning

Deduced or DED (dead) reckoning became possible with the invention of aircraft instrumentation. Navigators could deduce their position without seeing any landmarks, calculated upon airspeed, compass bearing, distance and direction of the flight, combined with the direction and speed of wind.

Flying the Beam

Aircraft predated commercial radio by nearly 20 years, and it was not until 1928, when the first four-course radio range was established, that it became feasible to install radio receiving equipment in planes. A radio receiver, a headset and a navigation chart were all that were needed for the system that became known as 'flying the beam'.

Four ground-based antennae produced two signals; the Morse Code letter N and the Morse Code letter A. The navigator would listen to these two signals, and when they merged as one steady tone, the plane was flying right on course toward the radio station antennas. If the plane was flying on one side or the other of the direct course, one or other of the individual morse signals could be heard.

VHF Omnidirectional Range (VOR)

With development beginning in 1937 by the US military, and coming into use in 1946, VOR is also a ground-based navigational system. Radio signals transmitted by a network of fixed ground radio beacons to receiving units inside aircraft enable the aircraft to stay on course. Using very high frequency radio signals, VOR became the standard air navigation system, world-wide.

Non-Directional Radio Beacons (NDBs)

NDB navigation is comprised of two parts, the non-directional beacon or transmitter, at a known location and the automatic direction finder (ADF) on the aircraft. Using a low-frequency radio range, NDB signals follow earth's curvature and can be received at much greater distances at lower altitudes than VOR.



Idaho radio operator 1930s.

Two DH89 aircraft from Unit 20, with wings removed, under a makeshift 'hangar' at Nadi aerodrome, Fiji, 1942.



On the other hand, NDB signals are more affected, especially at long range, by mountainous terrain, coastal refraction and atmospheric conditions such as electrical storms. The system was developed by the United States Airforce and was used on May 9th 1932 to fly the world's first instrument approach.

Instrument Landing System (ILS)

ILS is a precision radio navigation system that provides aircraft with short range guidance, allowing them to land at night or in bad weather. First developed in 1929, and becoming more sophisticated over time, ILS is now connected to satellite technology.

Inertial Navigation systems (INS)

Coming into common use in commercial aircraft the 1960s, development of INS from 1930 through the '50s was related to the delivery of land and sea launched missiles. Though not fully developed as navigational aids, the earliest stages of inertial sensors first appeared in the early 19th century.

The system provided a self-contained navigation method that used gyroscopes and accelerometers to track the aircraft's position, based on rotation and acceleration.

Distance Measuring Equipment (DME)

DME is a radio navigation technology that requires line-of-visibility between the aircraft and the ground station. It measures the distance between an aircraft and a ground station by timing delays in radio signals in the frequency band between 960 and 1215 MHz.



Nadi Airport, 1948.

Celestial Navigation

And of course, the very first aviation navigation system was based on the time-honoured seafarers' method, celestial navigation. Early flyers and navigators used sextants to make sightings from the open cockpits, then, following WWI developments, from the nose of the plane. The invention of plexiglass in 1933 provided domes on planes to protect the navigator from the elements, but the system still required a clear line of sight to celestial bodies and a high degree of skill. Tools also evolved along with aviation, including octants, sun compasses, and volumes of information, such as Air Almanacs and Star Altitude Curves.

All this, a far cry from our ancestors, who looked to the skies and the stars, and used their ancestral knowledge to find their way.

Air Navigation in Fiji before GNSS

By 1993, pilots navigating the Fiji airspace were able to take advantage of navigation systems that included VFR, NDB, DME, VOR and ILS, with navigational aids installed at the various following locations:

- ▶ Nadi – NDBs (x3), VOR (x1), DME (x1), ILS (x1)
- ▶ Nausori – NDB (x1), VOR (x1), DME (x1)
- ▶ Labasa – VOR (x1), DME (x1) NDB(x1)
- ▶ Matei – NDB (x1)
- ▶ Sawani – NDBs (x1)
- ▶ Navua – NDB (1)
- ▶ Malolo – NDB (x1)
- ▶ Lakeba Island – NDB (x1)
- ▶ Rotuma Island – NDB (x1)
- ▶ Ono-i-Lau – NDB (x1)

To date, all except the following have been decommissioned:

- ▶ Nadi – NDBs (x2), VOR (x1), DME (x1), ILS (x1)
- ▶ Nausori – NDB (x1), VOR (x1), DME (x1), ILS (1)
- ▶ Sawani – NDBs (x1)

Significant changes

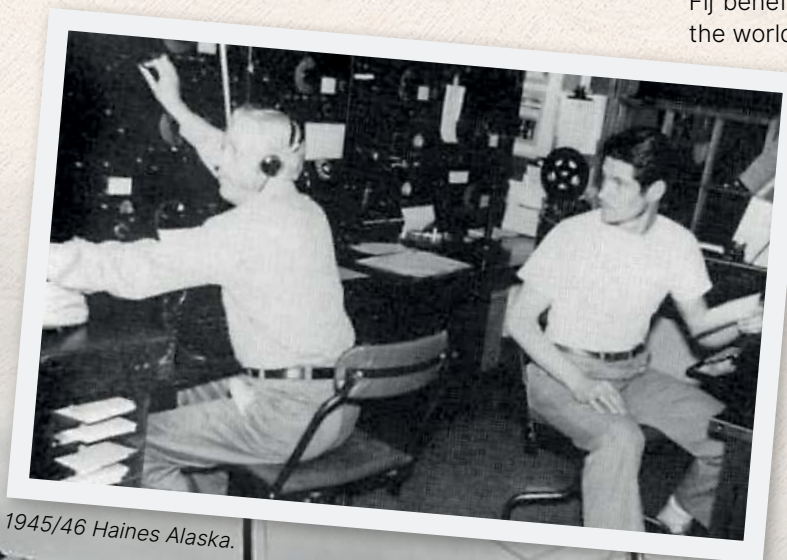
With the integration of the GPS/GNSS technology, Fiji's aviation navigation practices underwent significant changes.

- GPS routes to all nineteen aerodromes were designed
- GPS checkpoints at aerodromes were established
- GPS procedures replaced pilot dead reckoning outside VOR/DME coverage areas
- Development of cloud break procedures for safe descents below cloud cover
- Simplification of charts for pilots to select straight-in approaches or cloud break manoeuvres using GPS receivers.

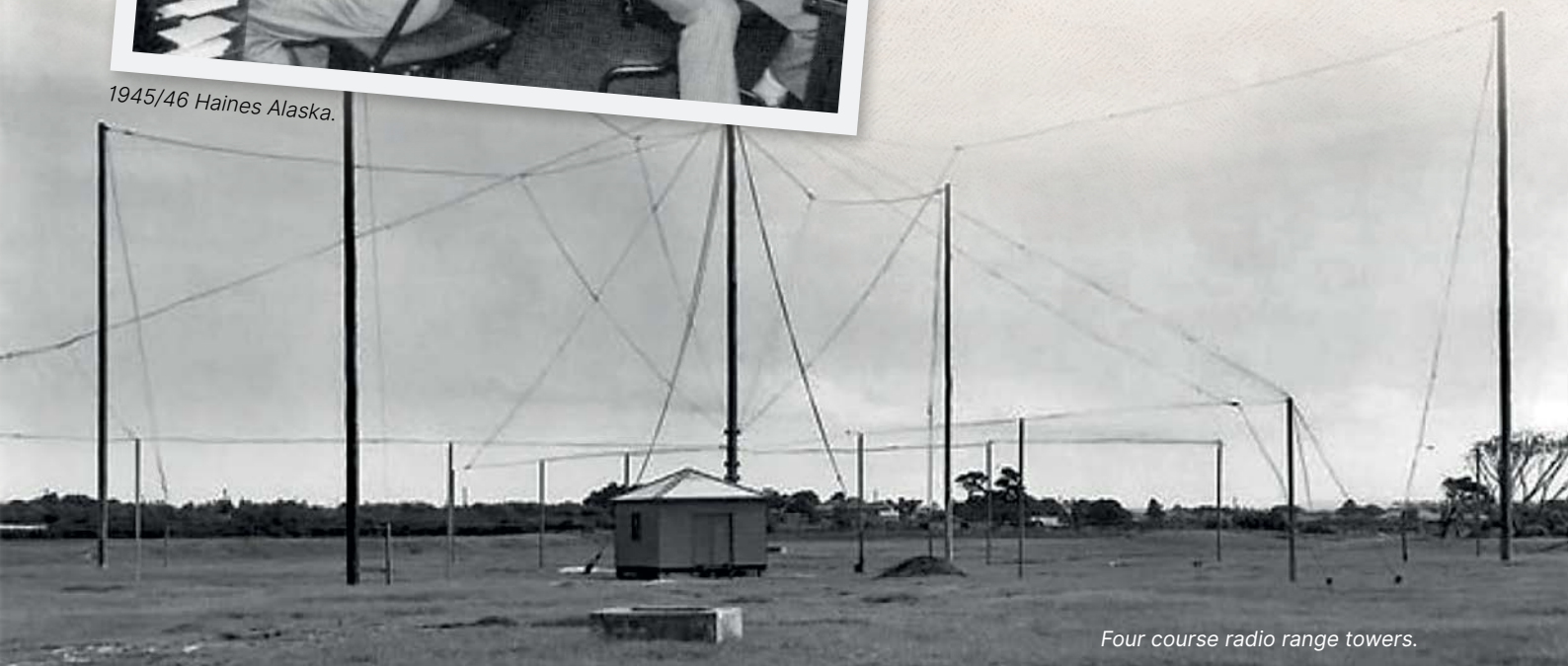
Transformation of an industry

Fiji's aviation industry immediately experienced a transformation with the access to GPs/GNSS technology. Greater navigational accuracy, enhanced operational efficiencies, improved safety standards, better fuel efficiencies and the attendant faster travel; not only did Fij benefit from these advantages, but so did the rest of the world.

Our small, Pacific Island nation was a beacon to the global aviation industry, lighting the way towards a technologically advanced future that would have far reaching consequences and has changed the industry forever.



1945/46 Haines Alaska.



Four course radio range towers.

Recent advances

Today, there are 31 satellites providing GPS data for safe navigation, with most of the original 24 now retired from service. In Fiji, we still remain abreast of technological advances, and implement these where appropriate. In 2020, further progress was made by Fiji in the area of Performance Based Navigation when we approved the first Required Navigation Performance – Approach Required (RNP-AR) approach into Nadi, specifically for Air New Zealand.

RNP-AR ANZ radar image.



Required Navigation Performance – Approach Required (RNP-AR)

RNP-AR is a type of approach that allows aircraft to fly precise flight paths using advanced onboard navigation systems. This approach is particularly beneficial in challenging environments, such as airports located in mountainous terrain or those with complex airspace.

In Nadi, this approach allows for a lower descent than normal for aircraft coming in to land from the mountainous area north of Nadi Airport.

We are proud of the contribution Fiji has made to the global aviation industry, but we are also proud of the impact this has had on our local and regional operations. We will continue to explore and adopt technological advances and inventions that would make a positive contribution to the international flying community and the world we live in.

Sources:

- ICAO Document on GNSS (GPS) Introduction
- Early 90s Advertisement for Trimble GPS Units
- Memoir "Catching the Wind" by Norman Yee
- How Fiji changed the way we travel, by Sarah Stodala
- Fiji's Aviation Story by Maurice E. McGreal
- Notes on Performance Based Navigation, CAAF CE, Ms T.O'Boyle-Levastam
- CAAF - Evolution of Navigation in Fiji, Ms. R. Deo
- Navigation & Time, Smithsonian Institution
- Navigation and Aviation, Wikipedia
- Before GPS, how did pilots navigate in the early days of aviation? by Edward Carr
- The true story behind those giant concrete arrows, by Lauren Walsler
- How did Air Mail Pilots find their way? National Air and Space Museum

The original airstrips at Nadi were completed in March 1940.



Corporate Profile

The Civil Aviation Authority of Fiji (CAAF) is the primary regulatory body responsible for overseeing Fiji's civil aviation industry. Established by the Civil Aviation Authority of Fiji Act 1979, CAAF ensures the safety, security, and efficiency of all aviation operations within Fiji.

CAAF is committed to upholding the highest aviation standards, fostering and thriving and sustainable civil aviation industry, and ensuring Fiji maintains strong connections to the global aviation network.

Our role extends beyond regulation; we actively support the aviation industry's growth and sustainability.

Regulation and Oversight.

CAAF is responsible for developing, implementing, and enforcing comprehensive civil aviation regulations governing all aspects of civil aviation in Fiji. This includes airworthiness, flight operations, air navigation services, aerodromes, 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.



Message from the Chairman



REFLECTING ON THE YEAR 2023

As we look back on the year 2023, I am filled with a sense of pride and gratitude for the incredible journey we have embarked on together at the Civil Aviation Authority of Fiji (CAAF).

In April 2023, the CAAF Board commenced a new chapter with the induction of eight newly appointed members, including myself as the newly appointed Chairperson.

With a third of the year behind us when we assumed office, we had to hit the ground running to address important pending Board matters.

Some of the highlights of 2023 included:

• Appointment of a new Chief Executive (CE)

The Board appointed the CAAF Chief Executive in August 2023, after a lapse of seven years. As CAAF appointed its first female Chief Executive to the role, this is a significant milestone. The Board is committed to removing barriers for women at CAAF, offering equal opportunities for training and development, promotion, work/life balance, and flexibility.

• Approval of the Job Evaluation Exercise (JEE)

The Board approved the implementation of the 2022 CAAF Job Evaluation Exercise (JEE) in August 2023, which replaced a decade-old JEE that was last implemented in 2012. The JEE included the increase in salaries for staff, review of reporting lines and the renaming of staff designations. We would like to thank the previous CAAF Board for initiating the JEE in 2022.

• International Civil Aviation Organisation's Universal Security Audit Programme – Continuous Monitoring Approach (ICAO USAP CMA) Audit

From the 05th to the 16th June 2023, Fiji was audited by ICAO on the eight critical elements of Fiji's aviation security system. CAAF was successful in achieving NIL

Significant Security Concern (SSEC) during the audit, which is an indication of CAAF's commitment to ensuring a safe and secure aviation security system for Fiji.

• ISO Re-Certification Audit

CAAF maintained its ISO 9001:2015 certification, demonstrating its commitment to maintaining and improving the quality and effectiveness of the organisation's services and processes, and in doing so, assisting in improving our level of aviation safety and security oversight.

• CAAF'S Audited Financial Statements for 2023

CAAF has enjoyed NIL findings on its financial statements for three consecutive years, this being a testament to the integrity of the management and staff of CAAF.

The year 2023 has been a year of challenges and triumphs, of resilience and innovation, and of unwavering dedication to the safety and security of our aviation industry.

Throughout the year, the CAAF family has demonstrated exceptional professionalism, integrity, adaptability, and commitment to our mission. Despite the unprecedented challenges posed by the ever-evolving landscape of the aviation sector, we have continued to uphold the highest standards of safety and security regulatory oversight.

As we move forward into the new year, let us build upon the successes of 2023 and continue to strive for excellence in all that we do. Let us remain steadfast in our commitment to safety, innovation, and service excellence, and let us embrace the opportunities and challenges that lie ahead with confidence and determination.

I would like to thank the Ministry of Tourism and Civil Aviation, my fellow Board members and most importantly the Management and Staff of CAAF. I extend my heartfelt thanks to each and every one of you for your hard work, dedication, and unwavering commitment to our shared goals. Together, we have achieved great things in 2023, and I have no doubt that with our collective effort and vision, we will continue to soar to new heights in the years to come.

Wishing you all a happy and successful year ahead.



Eliki Kaumaitotoya
Chairperson
Civil Aviation Authority of Fiji

Message from the Chief Executive



As we reflect on the year 2023, I am reminded of the critical role that aviation plays in shaping Fiji's economic landscape. Our skies are the gateways to the world, and the safety and security of air transport are not just operational imperatives but essential contributors to our nation's thriving tourism industry. Aviation is the lifeblood of connectivity, enabling the seamless flow of people, goods, and ideas that fuel our economy.

This year, the Civil Aviation Authority of Fiji (CAAF) has made significant strides in ensuring that our regulatory framework and organisational structure are robust and future-ready. One of the key achievements was the successful implementation of the recommendations from the Job Evaluation Exercise conducted in 2022. This initiative led to adjustments in staff salaries across the board, recognising the value of our dedicated workforce and ensuring that we remain competitive and capable of attracting top talent.

We also undertook a comprehensive review of our organisational structure to ensure it is fit for purpose—not only for our current needs but also to meet the evolving demands of the future. In line with this, we launched an aggressive recruitment drive to fill key vacancies, ensuring that we have the necessary workforce to discharge our roles and responsibilities effectively.

CAAF's commitment to international collaboration and capacity-building was further demonstrated through our support of the Fiji Government in setting up the ICAO Pacific Small Island Developing States (PSIDS) Liaison Office in Nadi. This initiative underscores our role in the global aviation community and our dedication to fostering regional cooperation.

Another milestone was the hosting of international training sessions, in collaboration with ICAO and the Singapore Aviation Academy, bringing world-class training to Fiji and attracting participants from across the Asia-Pacific region. These sessions not only enhance the skills and knowledge of our personnel but also position Fiji as a hub for aviation excellence.

I am also pleased to report that the Universal Security Audit Programme Continuous Monitoring Approach (USAP CMA) audit resulted in no significant security concerns, and we achieved a healthy effective implementation score. This outcome reaffirms our commitment to maintaining the highest standards of aviation security. The identified areas for improvement have been promptly addressed in our corrective action plan.

Furthermore, CAAF's ISO 9001:2015 certification was renewed, reflecting our ongoing dedication to quality management and continuous improvement in all aspects of our operations.

On a personal note, after serving as Acting Chief Executive for three years, I was honoured to be confirmed in this role in August 2023. I am grateful for the trust placed in me and am committed to leading CAAF with integrity, vision, and a relentless focus on excellence.

I extend my deep gratitude to the former Chairman and members of our Board of Directors for their invaluable guidance and direction, which have been instrumental in shaping the path we have taken thus far. Their strategic insights and leadership provided a strong foundation that has allowed CAAF to achieve significant milestones. This year, we had the privilege of welcoming a new Chairman and Board, who have seamlessly taken up the mantle of leadership. Their continued commitment to our vision and their strategic oversight has been crucial as we navigate the evolving challenges and opportunities in the aviation sector.

The staff of CAAF are truly the heart of our organisation. Their unwavering dedication and tireless commitment have been the driving force behind our successes in 2023. It is through their hard work and professionalism that we have been able to implement key initiatives, uphold our high standards, and achieve the objectives that define our mission. Without their efforts, the achievements of the past year would not have been possible. Their contributions underscore the collective strength of CAAF as we move forward together.

As we look forward to the future, I am confident that CAAF is well-positioned to continue its vital role in supporting Fiji's aviation sector and contributing to the broader economic development of our nation. Together, we will build on our achievements and ensure that Fiji's aviation industry remains safe, secure, and poised for sustainable growth.

A handwritten signature in blue ink, appearing to read 'Theresa O'Boyle-Levestam'. The signature is fluid and cursive, with a large initial 'T' and 'O'.

Theresa O'Boyle-Levestam
Chief Executive
Civil Aviation Authority of Fiji

Corporate Goals & Objectives

GOAL 1

Practice Consistent Aviation and Security Regulatory Oversight

Objective 1a - Improve Fiji's Universal Safety Oversight Audit Programme - Continuous Monitoring Approach Effective Implementation rating to above 80% in all areas (except accident investigation) and Fiji's Universal Security Audit Programme - Continuous Monitoring Approach 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 (NCASTP) 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.



Board of Directors

CAAF Board

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 fulfills 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.



Mr. Peceli Baleikorocau
Deputy Chairperson
17.04.23



Mr. James Sowane
Board Director
17.04.23



Ms. Marigold Moody
Board Director
17.04.23



Mr. George Tudreu
Board Director
17.04.23



Mr. Isikeli Tomi Waqa
Board Director
(17.04.23 – 14.08.23)



Mr. Ashneel Chand
Board Director
17.04.23



Mr. Mikaele Leawere
Board Director
17.04.23



Mr. Arvind Singh
Board Director
(08.05.23 – 23.01.24)

CAAF Leadership Team & Key Personnel

CAAF is guided by a strong leadership team, comprised of a Chief Executive, five Executive Managers, Manager Personnel Licensing, and Manager Legal and 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 any emerging issues, with additional meetings with the CAAF Board held as needed for strategic guidance and oversight.



Acting Chief Executive & Controller Ground Safety (01/01/23 – 27/08/23) and Chief Executive (w.e.f. 28/08/23)

Ms. Theresa Levestam



Executive Manager Air Safety (w.e.f. 30/10/2023)

Mr. Isikeli Waqa

Executive Manager Ground Safety - the role was discharged in an acting capacity from September - December 2023.

- **Mr Maibulu Laliqavoka** (08/09/23-08/10/23)
- **Mr Mosese Ratucivivi** (09/10/23- 05/11/23))
- **Ms. Alisi Namoro** (06/11/23 – 08/12/23)
- **Mr Makiti Raratabu** (09/12/23 – 31/12/23)



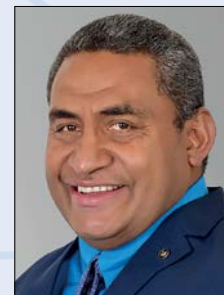
Executive Manager Corporate Services

Mr. Niroshana Perera



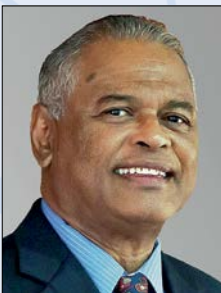
Executive Manager Standards & Compliance

Ms. Sereima Bolanavatu



Manager Personnel Licensing

Mr. Uluitoga Katia



Executive Manager Air Safety (01/01/23 – 29/09/2023)

Mr. Jimmy Samson



Executive Manager Aviation Security & Facilitation

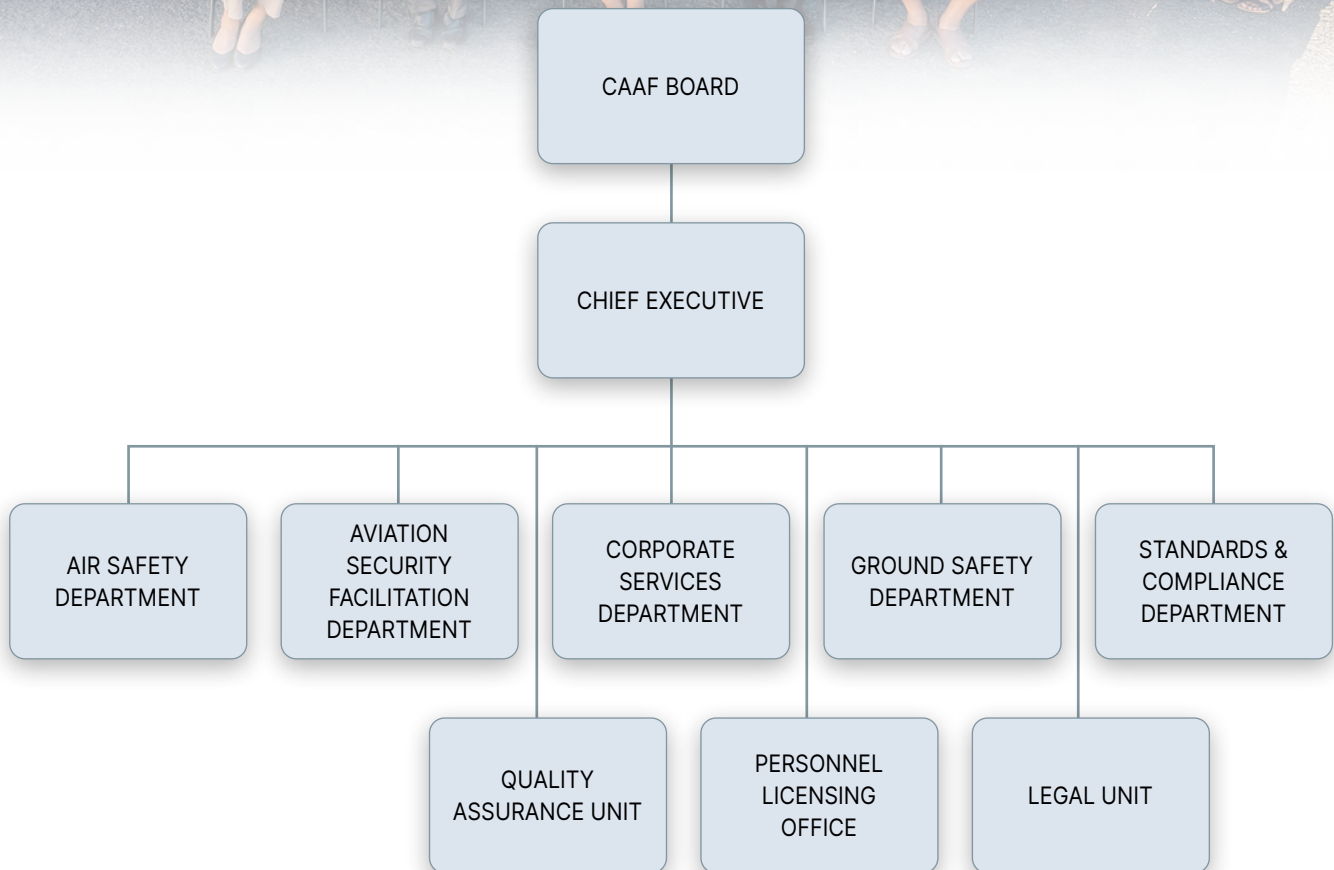
Mr. Rigamoto Aisake



Manager Legal & Enforcement/Board Secretary

Ms. Florence Takinana

Organisational Structure



Operational Overview

State Civil Aviation System & Aviation Safety & 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:

- i. **Execution of Civil Aviation Acts;** CAAF is responsible for implementing and enforcing the provisions outlined in various Civil Aviation Acts.
- ii. **State Obligations under ICAO;** as directed by the Minister, CAAF ensures that Fiji meets its international obligations as a member of the International Civil Aviation Organization (ICAO).

- iii. **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.

To be effective in the discharge of our duties as the state's safety and security oversight organisation, CAAF must ensure that the eight critical elements (CEs) 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 policy and associated procedures.

The effective implementation of the CEs is an indication of a state's capability for safety and security oversight.

Organisational Structure (Critical Element 3)

In alignment with ICAO's requirements for a State Oversight System, each contracting state must establish a civil aviation authority that is adequately staffed with qualified personnel and supported with sufficient financial resources to manage aviation safety and security effectively.



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.

At the beginning of 2023, CAAF had in its employ a total of 64 staff members. This workforce was distributed across various departments as follows: 19 in the Air Safety Department, 6 in the Personnel Licensing Office, 9 in the Ground Safety Department, 8 in the Aviation Security & Facilitation Department, 20 in the Corporate Services Department, and 1 in the Standards Department.

Air Safety Department (ASD)

The Air Safety Department is headed by the Executive Manager Air Safety and is organised into three sections: Airworthiness; Flight Operations Domestic, and Flight Operations International. The department is supported by Flight Operations Inspectors, Airworthiness Inspectors, Dangerous Goods & Cabin Safety Inspectors, and Administrative Assistants.

► **Airworthiness Section:** this section is responsible for certifying aircraft maintenance organisations and ensuring the airworthiness of aircraft, which includes inspections, maintenance standards, and aircraft registration. Additionally, the section assists the Personnel Licensing Office with aircraft maintenance engineer training and licensing activities.

► **Flight Operations Section:** this section oversees the certification and approval of airlines, and general aviation, including Remotely Piloted Aircraft Systems (RPAS) or drone operations, and provides oversight of air operations in Fiji. It also supports the Personnel Licensing Office in pilot training and licensing activities.

Aviation Security and Facilitation Department (ASFD)

Led by the Executive Manager Aviation Security and Facilitation, this department comprises Aviation Security and Facilitation Inspectors, an Administrative Assistant and a Licensing Officer.

► The department is responsible for the regulatory oversight of ICAO aviation security and facilitation standards and recommended practices in Fiji. This includes services provided by airport and aircraft operators, catering agents, air cargo operators, regulated agents, ground-handling service providers, aviation security service organisations and screeners.

► The ASFD also oversees the implementation of approved security programmes, including bilateral inspections of screening procedures and security controls at foreign airports where Fiji Airways seeks exemptions.

► A key focus of the ASFD is providing aviation security-specific training for the aviation industry to address local training gaps. Over the years, the ASFD has provided training due to the scarcity of trained and certified aviation security instructors in industry.



Ground Safety Department (GSD)

The Ground Safety Department, headed by the Executive Manager Ground Safety, is divided into two sections: Aerodromes and Air Navigation Services (ANS). The department is supported by Aerodrome Inspectors, Air Navigation Service Inspectors, and an Administrative Assistant.

- ▶ **Aerodromes Section:** this section handles the certification of aerodromes and the registration approvals of helicopter and water landing sites. It also assists the Personnel Licensing Office with Airport Rescue Fire Service training and Aeronautical Fixed Telecommunication License (Electrical & Mechanical Services) activities
- ▶ **ANS Section:** responsible for the certification of all air navigation services in Fiji and the Nadi Flight Information Region. This includes Air Traffic Management, Search & Rescue, Communications Navigation Surveillance, Meteorology, PANSOPS, Aeronautical Information Services and Charting. The section also aids the Personnel Licensing Office with ANS training and licensing.

Standards and Compliance Department (SCD)

Established in 2022, the Standards and Compliance Department is led by the Executive Manager Standards and Compliance, supported by an administration assistant and technical writing consultants who are subject matter experts for the various audit areas. Additional staff are expected to join in Q1 2024.

- ▶ The department manages Fiji's compliance with ICAO standards as outlined in the Annexes to the International Civil Aviation Convention and Procedures

for Air Navigation Services (PANS). It also coordinates the ICAO Universal Safety Oversight Audit Programme (USOAP) for continuous monitoring of Fiji's state safety oversight system. The role of Fiji's National Continuous Monitoring Coordinator to ICAO is discharged by the Executive Manager.

Corporate Services Department (CSD)

The Corporate Services Department provides the necessary support services for the operational functions of CAAF and is divided into three sections; Finance, Human Resources and Information Communications Technology. The department is led by the Executive Manager Corporate Services, who is supported by managers and staff across these sections.

- ▶ **Finance Section:** this section is responsible for managing the financial resources of CAAF, ensuring proper budgeting, accounting, and financial reporting. It handles all financial transactions, including payroll, procurement, and payments, ensuring compliance with financial regulations and standards. The Finance Section plays a pivotal role in the financial planning and sustainability of the authority, providing insights and analysis to support strategic decision-making.
- ▶ **Human Resources Section:** The Human Resources (HR) Section manages the recruitment, training, development, and welfare of CAAF's staff. This includes overseeing employee relations, performance management, and ensuring that the organisation adheres to labour laws and employment standards. The HR Section is also responsible for implementing policies and procedures that promote a positive work environment and support the professional growth and well-being of the staff.



► **Information Communications Technology (ICT)**

Section: The ICT Section is responsible for maintaining and advancing CAAF's technological infrastructure. This includes managing the authority's IT systems, networks, and communications tools. The section ensures that CAAF's digital resources are secure, efficient, and up to date, enabling the organisation to meet its operational and strategic goals. It also provides technical support to staff, ensuring that technology is effectively utilised across all departments.

Personnel Licensing Office (PEL)

The PEL Office, led by the Manager Personnel Licensing, and supported by a Personnel Licensing Inspector, Licensing Officers, and Administrative Assistants. In addition, Flight Operations, Airworthiness, Aerodromes and ANS Inspectors, and external examiners assist with the discharge of its training and licensing functions.

- Established in accordance with ICAO Doc 9379, Part 1 (Manual of Procedures for Establishing and Management of a State's PEL System), the PEL Office covers five major functional areas: examinations, licensing, training, regulatory and administrative. Medical assessments are delegated to approved medical assessors (designated medical examiners).
- The PEL Office is responsible for the certification of aviation training institutes, approval of synthetic training devices (simulators) and licensing of aviation personnel; pilots, aircraft engineers, air traffic controllers, flight information service officers, aeronautical station operators and aeronautical facility technicians.

Legal Unit

The Legal Unit is responsible for managing legal matters and ensuring that CAAF operates within the bounds of the law. The unit is led by the Manager Legal & Enforcement, who is supported by a team that expanded in 2023 with the addition of two Legal Officers. This expansion has enhanced the unit's capacity to handle an increasing workload, particularly in managing complex legal issues that arise within the aviation sector.

The Legal Unit's responsibilities include:

- **Regulatory Reform:** the unit plays a key role in the ongoing review and reform of aviation-related regulations to ensure they remain up-to-date and aligned with international standards and best practices. This involves drafting, amending, and advising on the implementation of new and existing regulations.
- **Legal Interpretation:** the team provides expert advice on the legal interpretation of aviation legislation, ensuring that CAAF's policies and procedures comply with the legal framework governing civil aviation in Fiji. This guidance is crucial in supporting CAAF's decision-making processes and maintaining legal integrity across all its operations.
- **Enforcement Procedures:** in the event of breaches of aviation regulations, the Legal Unit ensures that the correct enforcement procedures are followed. This includes preparing legal documentation and representing CAAF in legal proceedings. The unit's role in enforcement is vital to upholding safety and security regulatory standards within Fiji's aviation industry.



Quality Unit

The Quality Unit underwent restructuring in 2023, transitioning from its previous role within the Corporate Services Department to becoming an independent unit. This restructuring reflects the growing importance of quality assurance in CAAF's operations. The unit now reports directly to the Chief Executive and the Board Compliance Sub-Committee, ensuring that its activities are closely aligned with the highest levels of organisational oversight.

The Quality Unit is led by the Quality Assurance Manager, and is staffed by Quality Assurance Officers who specialise in various key areas:

The Quality Unit's focus on documentation, statistics, and records is essential in supporting CAAF's commitment to transparency, accountability, and continuous improvement. By reporting directly to the Chief Executive and the Board Compliance Sub-Committee, the Quality Unit ensures that quality assurance is integrated into the core strategic and operational decisions of the organisation.

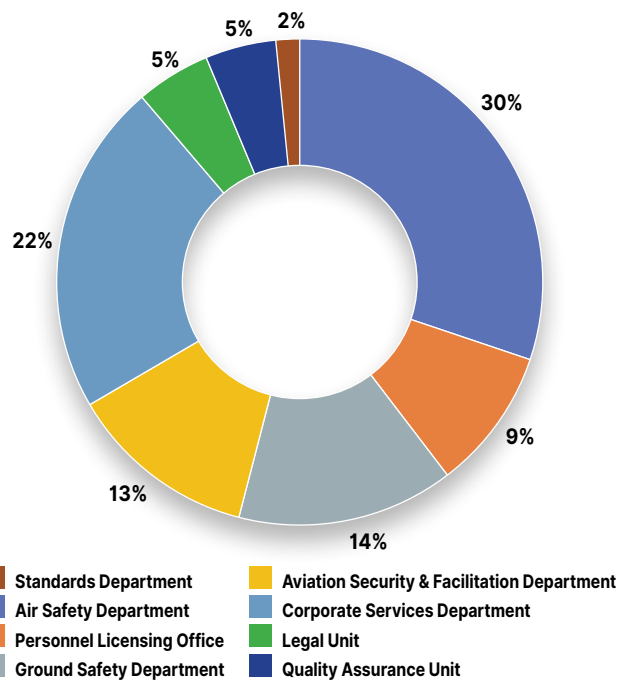
As of 31 December 2023, CAAF had 12 vacancies resulting from staff resignations, contract expiries/renewals, and the creation of additional positions to manage the increasing workload.

In response, we have implemented several retention strategies, including professional development and capacity building, participation in international and regional meetings, improved work-life balance through flexible hours and wellness sessions, comprehensive staff medical benefits (both inpatient and outpatient), and a robust performance management system. Additionally, the results of a Job Evaluation Exercise that commenced in 2022 to enable more competitive salaries, aimed at

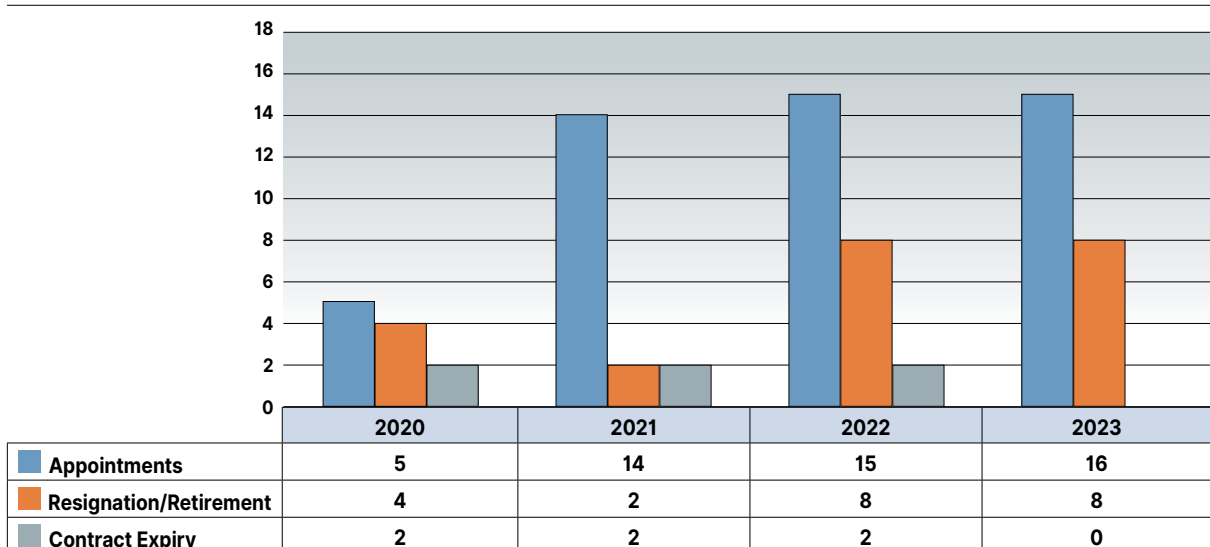
both retaining current staff and attracting new talent, was implemented in July 2023.

CAAF continues to encounter challenges in recruiting and retaining key operational personnel with scarce skills. Due to the urgency of several key projects and delays in recruiting full-time staff, we have engaged temporary staff to manage the increased workload. Where it was not possible to recruit inspectorate staff, consultants were brought in to help meet our deliverables. In other administrative areas, we either engaged temporary staff or redistributed responsibilities among current staff during the recruitment process.

Staff Composition for 2023



Staff Turnover 2020 - 2023



Operational Performance

Primary Aviation Legislation & Specific Operating Regulations (Critical Element 1 & 2)

The Civil Aviation Act 1976, the Civil Aviation Authority of Fiji Act 1979, the Civil Aviation (Security) Act 1994, and the Civil Aviation Reform Act 1999 establish the framework for CAAF's role as a statutory authority responsible for ensuring the safety and security of civil aviation operations in Fiji, including Fiji-registered aircraft operating outside its territory. Maintaining current primary and secondary aviation legislation, aligned with ICAO provisions such as the Annexes to the International Civil Aviation Convention, forms a robust foundation for aviation activities.



The Implementation of ICAO Standards and Recommended Practices (SARPs) is effected via Fiji's aviation legislation. Thus, as a first step towards discharging our obligations and responsibilities, Fiji has enacted a legislative framework referred to as the primary aviation legislation and the secondary legislation.

- ▶ Fiji's national aviation laws consist of a 'three-tier' regulatory system, comprising Acts, Regulations, and Standard Documents, the purpose of which is to ensure, where appropriate, compliance and conformance with ICAO SARPs.
- ▶ The three-tier regulatory system represents Fiji's Primary Legislation System and Specific Operating Regulations to meet Critical Elements (CE) 1 and 2 of ICAO's Eight Critical Elements of a safety and security oversight system.

Review of Fiji's National Aviation Law

CAAF is still undergoing the review of Fiji's National Civil Aviation Laws. The objective of the review is to consolidate into one document Fiji's civil aviation primary legislation: the

Civil Aviation Act 1976; the Civil Aviation Authority of Fiji Act 1979, and the Civil Aviation Reform Act 1999. The review is conducted in-house through the legal unit, which is coordinated with the Ministry of Tourism and Civil Aviation and the Office of the Solicitor-General. The Civil Aviation Bill is currently in its third draft, which CAAF aims to table in Cabinet/Parliament in 2024.

In preparation for the ICAO Universal Security Audit Programme – Continuous Monitoring Approach Audit, the Civil Aviation (Security) Act 1994 underwent a review to identify gaps concerning ICAO SARPs. Gaps identified after the audit resulted in draft amendments to the Act, which are still under further review. The main objective of the review of the Civil Aviation (Security) Act 1994 is the inclusion of Advance Passenger Information (API) and Passenger Name Record (PNR) provisions. The purpose of enacting API and PNR provisions into the law is to assist Fiji in detecting and countering terrorists and serious criminals by using API and PNR data. The role of CAAF is to oversee the protection and use of API and PNR data, in line with international best practices.



Civil Aviation Bill	Objective: to consolidate into one document Fiji’s civil aviation primary legislation: the Civil Aviation Act 1976; the Civil Aviation Authority of Fiji Act 1979, and the Civil Aviation Reform Act 1999.
Civil Aviation (Security) Bill	Objective: to inter alia include API/ PNR provisions and to address findings of the USAP – CMA audit.
Air Navigation (Amendment) Regulations	Objective: to inter alia, allow the dropping of persons or articles by parachute in Fiji.

The following SDs have been published by CAAF:

1. SD Aeroplane Flight Simulation Training Devices
2. SD Aerodromes
3. SD Aeronautical Charts
4. SD Aeronautical Information Services Provider
5. SD Aeronautical Meteorological Service Provider
6. SD Aeronautical Telecommunications
7. SD Aeroplane Upset Prevention & Recovery Training
8. SD Air Operators Certificate of Competency
9. SD Air Traffic Services
10. SD Aircraft Nationality & Registration Marks
11. SD Aircraft Weight and Performance
12. SD Airworthiness of Aircraft
13. SD All Weather Operations (AWO) Low Visibility Ops (LVO)
14. SD ANR-145C Approval of Aircraft Maintenance Organisations
15. SD Air Traffic Management Synthetic Training Devices
16. SD Certification of Aviation Training Institutions
17. SD Avoidance of Fatigue
18. SD Carriage of Dangerous Goods
19. SD Designation and Classification of Airspace
20. SD Extended Diversion Time Operations (EDTO)
21. SD Electronic Flight Bag
22. SD Foreign Air Operator Certificate
23. SD Guidance & Procedures for Check Captains and Examiners of Airmen
24. SD Instrument Flight Procedure
25. SD International Commercial Air Transport

CAAF Standards Documents

The Standards Documents (SD) issued by CAAF provide the safety and security standards required for operating an aviation activity within the Fiji aviation system.

It is essential that, as much as possible, Fiji’s regulations and standards be in conformity with the Annexes to the Convention. The Annex provisions are designed to provide the minimum standards to be met. Therefore, it falls to CAAF to develop equivalent regulations containing sufficient details to ensure that satisfactory compliance will result in the desired level of safety. To this end, all SDs are reviewed to ensure any new Standards and Recommended Practices adopted by ICAO are incorporated in our SDs and implemented in our oversight activities.

26. SD Medical Standards, Tests and Certification
27. SD Mercy Flights
28. SD Performance Based Navigation
29. SD Personnel Licensing
30. SD Area Navigation (RNAV) Global Navigation Satellite System (GNSS) Approaches
31. SD Safety Management Systems (SMS)
32. SD Search and Rescue (SAR)
33. SD Single Engine Instrument Flight Rules (SEIFR) Operations
34. SD Units of Measurement to be used in Air and Ground Operations
35. SD Part 1 Aerodromes (Security) *Restricted*
36. SD Part 2 Aviation Security Service Organisations *Restricted*
37. SD Part 3 Aircraft Operators (Security) *Restricted*
38. SD Part 4 Ground Handling Security Service Provider (Security) *Restricted*
39. SD Part 5 Regulated Agent (Security) *Restricted*
40. SD Part 6 Catering Service Provider (Security) *Restricted*
41. SD Part 7 Air Cargo Operator (Security) *Restricted*
42. SD Part 8 Concessionaires (Security) *Restricted*

The Government Grant allocated to CAAF for the 2022-2023 financial period was \$2.5 million, which was received in full. For the 2023-2024 financial period, CAAF was allocated a \$5 million grant, of which 21% (\$1,043,256) had been received by the end of 2023.

Funding for 2023 (Critical Element 3)

CAAF must be provided with adequate financial resources for the management of aviation safety and security oversight.

In 2023, CAAF recorded a pre-tax loss of \$617,359, a significant shift from the profit of \$2,255,151 reported in 2022. This loss was primarily due to a decrease in revenue combined with an increase in expenses compared to the previous year. Despite the financial challenges, CAAF has continued to maintain its core revenue streams, which include departure tax, Government Grants, and various fees and charges.

Summary of Operating Results

	2022 \$	2023 \$
Total Income	8,180,666	6,644,364
Total Expense	5,925,515	7,261,723
Profit (Loss)	2,255,151	(617,359)
Tax Paid	NIL	NIL
Total Assets	25,165,938	25,646,187
Total Liabilities	1,323,119	1,364,399
Capex	66,540	282,411



Capital Works

CAAF is embarking on a significant digitalisation project aimed at enhancing its oversight capabilities through the automation of services and resources. This ambitious project includes the implementation of an e-examination system that is linked to licensing, and the deployment of cloud backup solutions to ensure the security and resilience of all its software and data. This digitalisation project began in 2023 with a comprehensive ICT upgrade. This included hardware enhancements, the implementation of cloud backup solutions, and significant upgrades to critical software systems, such as audit and investigation reporting tools, as well as accounting and HR software. These improvements are designed to increase efficiency, improve data management, and ensure that CAAF's operations keep up with technological advancements. In addition to these technological upgrades, a major capital project was undertaken to renovate the Archives building. This renovation transformed the building into a modern office space for the ICAO Pacific Liaison Officer. The office is now fully functional, providing a dedicated space that supports CAAF's collaboration with ICAO and its role in the broader Pacific aviation community.

Technical Guidance Tools And Provision Of Safety/Security Critical Information (Critical Element 5)

Appropriate facilities, comprehensive and up-to-date technical guidance material and procedures, safety and security critical information, tools and equipment, and transportation means, as applicable, are provided by CAAF to the technical personnel to enable them to perform their safety and security oversight functions effectively and in accordance with established procedures in a standardised manner. CAAF provides technical guidance to the aviation industry on the implementation of relevant regulations.

CAAF issues Guidance Material, Aeronautical Information Circulars, Airworthiness Notices and Flight Safety Notices as a means of providing technical guidance on aviation safety/security for the information of aviation industry and CAAF inspectors.

CAAF Guidance Material

The effectiveness of Fiji's safety oversight system and the implementation of standards are supported by technical guidance material issued by CAAF. At the end of 2023, CAAF has developed and published several guidance material documents.

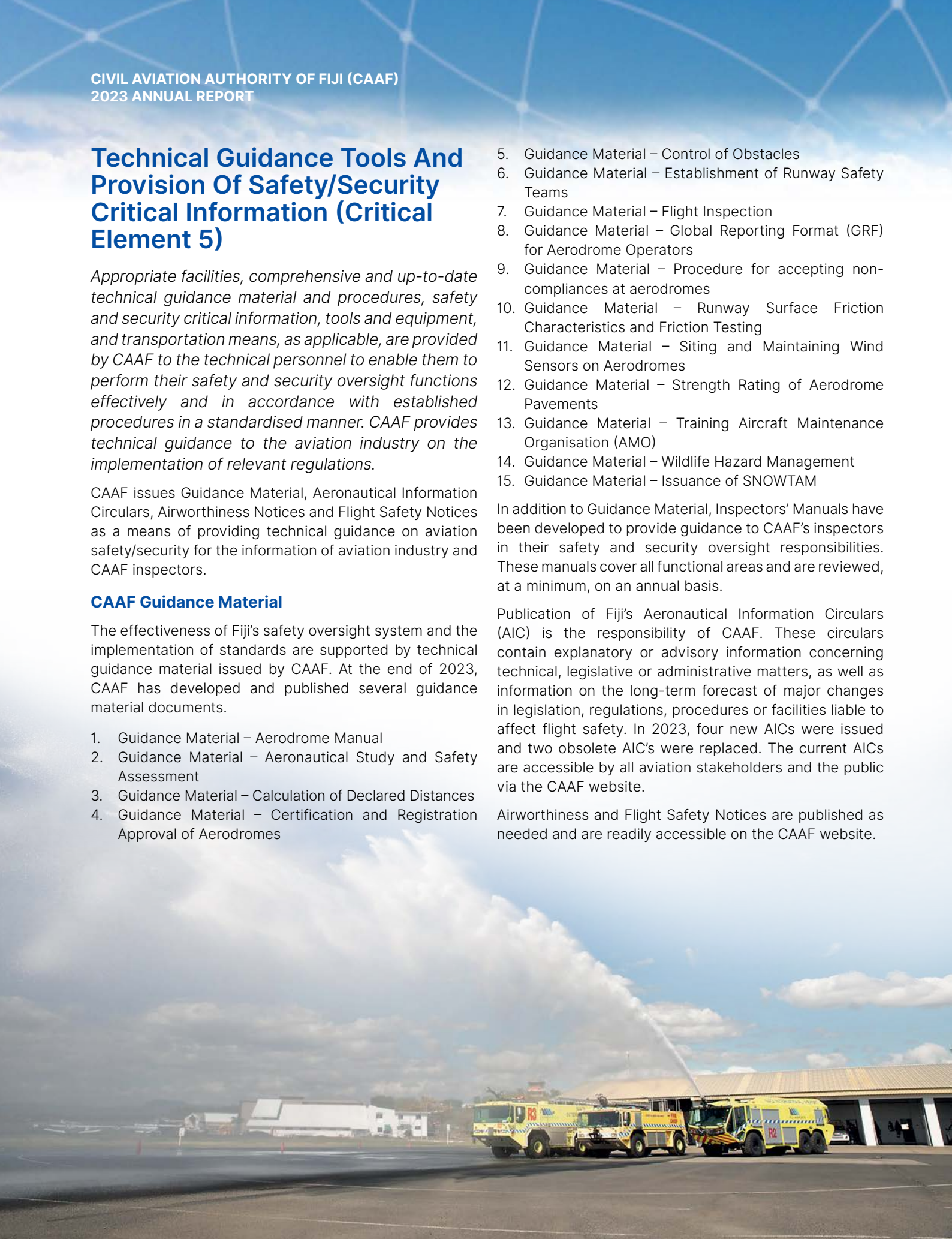
1. Guidance Material – Aerodrome Manual
2. Guidance Material – Aeronautical Study and Safety Assessment
3. Guidance Material – Calculation of Declared Distances
4. Guidance Material – Certification and Registration Approval of Aerodromes

5. Guidance Material – Control of Obstacles
6. Guidance Material – Establishment of Runway Safety Teams
7. Guidance Material – Flight Inspection
8. Guidance Material – Global Reporting Format (GRF) for Aerodrome Operators
9. Guidance Material – Procedure for accepting non-compliances at aerodromes
10. Guidance Material – Runway Surface Friction Characteristics and Friction Testing
11. Guidance Material – Siting and Maintaining Wind Sensors on Aerodromes
12. Guidance Material – Strength Rating of Aerodrome Pavements
13. Guidance Material – Training Aircraft Maintenance Organisation (AMO)
14. Guidance Material – Wildlife Hazard Management
15. Guidance Material – Issuance of SNOWTAM

In addition to Guidance Material, Inspectors' Manuals have been developed to provide guidance to CAAF's inspectors in their safety and security oversight responsibilities. These manuals cover all functional areas and are reviewed, at a minimum, on an annual basis.

Publication of Fiji's Aeronautical Information Circulars (AIC) is the responsibility of CAAF. These circulars contain explanatory or advisory information concerning technical, legislative or administrative matters, as well as information on the long-term forecast of major changes in legislation, regulations, procedures or facilities liable to affect flight safety. In 2023, four new AICs were issued and two obsolete AICs were replaced. The current AICs are accessible by all aviation stakeholders and the public via the CAAF website.

Airworthiness and Flight Safety Notices are published as needed and are readily accessible on the CAAF website.





Licensing, Certification, Authorisation, Approval & Surveillance Obligations (Critical Element 6 & 7)

CAAF is responsible for implementing documented processes and procedures to ensure that individuals and organisations performing aviation activities meet established requirements before they are allowed to exercise the privileges of a license, certificate, authorisation or approval.

Under the CAAF system, evaluations are conducted by inspectorate staff based on national requirements and follow a formal, comprehensive process. However, in cases where CAAF lacks inspectors with the required specialties and competencies, external specialists may be engaged. These specialists are formally designated after verifying their competence and ensuring the absence of conflicts of interest. CAAF also approves their working methodologies, defines deliverables, and validates the results of evaluations, with all pertinent records and evidence documented and retained by CAAF.

Certification responsibilities typically involve a series of activities conducted over a period of time, following a formal documented process. Authorisations are approached through a holistic risk-assessment methodology, ensuring safe and secure operations by sufficiently qualified operators.

To maintain continued safe and secure operations, CAAF has implemented a sustainable control and monitoring system to ensure ongoing compliance by license, certificate, approval, and authorisation holders. Surveillance activities, including inspections, audits, and continuous monitoring, are proactively carried out to verify that holders continue to meet established requirements and maintain the necessary level of competency and safety.

CAAF's proactive approach extends to the surveillance of personnel designated to perform safety oversight functions on its behalf. Regular safety and security audits are conducted on aviation organisations, airports, and service providers to evaluate adherence to safety and security rules, identify shortcomings, and recommend necessary corrective measures.

In overseeing the issuance of certificates, approvals, and permissions required by legislation across various sectors of the aviation industry, CAAF not only ensures compliance with ICAO requirements but also fosters a culture of safety and excellence within Fiji's aviation sector.

In addition to conducting of audits, inspections, investigations, and tests as part of CAAF's work plan, surveys for Fiji Airways' new ports of call in Adelaide and Vancouver were completed in 2023. The Aviation Security and Facilitation Department also conducted validation inspections of transfer hold baggage and transfer air cargo at Sydney, Brisbane, and Los Angeles airports. Further validations for other Fiji Airways' last ports of call are scheduled for the coming year.

Summary of Licensing, Certification & Approval Issued in 2023

Certification of Aerodrome Operators 22 <i>(refer table of certified aerodromes)</i>	International Aerodromes (2)	Fiji Airports
	Government Domestic Airports (13)	Fiji Airports
	Private Aerodromes (7)	Private Operators
Registration Approval of Helicopter Landing Sites 6 <i>(refer table of registered HLS)</i>	Private HLS (6)	Private Operators
Registration Approval of Water Landing Sites 3 <i>(refer table of registered WLS)</i>	Private WLS (3)	Private Operators
Certification of Air Navigation Service Providers 4 <i>(refer table of ANS Service providers)</i>	Aviation Meteorological Service Provider (AMSP) (1)	Fiji Meteorology Service
	Aeronautical Maintenance Organisation (AMO) CNS (1)	Fiji Airports
	Air Traffic Service Provider (ATSP) (1)	
	Aeronautical Information Service Provider (AISP) (1)	
Approval of Manual and Expositions 6	Air Navigation Service Providers and Aerodrome Operators	Fiji Airports Fiji Meteorology Service Private Operators



2023 Certified Aerodromes Operated by Fiji Airports

	Aerodrome Name	Valid till
1.	Bureta (NFNB) Domestic	30 April 2024
2.	Cicia (NFCL) Domestic	31 March 2024
3.	Gau (NFNG) Domestic	31 March 2024
4.	Kadavu (NFKD) Domestic	30 April 2024
5.	Koro (NFNO) Domestic	31 March 2024
6.	Labasa (NFNL) Domestic	28 August 2024
7.	Lakeba (NFNK) Domestic	31 March 2024
8.	Matei (NFNM) Domestic	30 August 2024
9.	Moala (NFMO) Domestic	31 December 2024
10.	Nadi (NFFN) International	07 November 2024
11.	Nausori (NFNA) International	28 July 2024
12.	Ono-i-Lau (NFOL) Domestic	30 November 2024
13.	Rotuma (NFNR) Domestic	20 September 2024
14.	Savusavu (NFNS) Domestic	29 August 2024
15.	Vanuabalavu (NFVB) Domestic	31 March 2024

2023 Registration Approvals of Helicopter Landing Sites (HLS)

	HLS Name	HLS Operator	Valid till
1.	Fiji Marriott Resort Momi Bay HLS (Private)	Momi Bay Resort Ltd	29 Jan 2024
2.	Vunabaka HLS (Private)	Vunabaka Bay (Fiji) Ltd	31 March 2024
3.	Sheraton Tokoriki HLS (Private)	Sheraton Resort & Spa	23 May 2024
4.	Nanuku Resort HLS	Sanctuary Fiji LLC t/a Nanuku Auberge Resort	01 June 2024
5.	Tokoriki Island Resort HLS (Private)	Moonbeam Investments Ltd	29 May 2024
6.	Kokomo Island HLS (Private)	Kokomo Resort Pte Ltd	14 September 2024
7.	Vomo Island Resort HLS (Private)	Vomo Fiji Pte Ltd	31 October 2024
8.	Likuliku Lagoon Resort HLS (Private)	Likuliku Lagoon Resort Ltd	28 December 2024

2023 Registration Approvals of Water Landing Sites (WLS)

	WLS Name	WLS Operator	Valid till
1.	Turtle Island WLS (Private)	Turtle Airways Pte Ltd	04 Oct 2024
2.	Nadi Bay WLS (Private)	Turtle Airways Pte Ltd	04 Oct 2024
3.	Kokomo Island WLS (Private)	Kokomo Resort Pte Ltd	03 Aug 2024

Certification of Air Navigation Service Providers

	Certificate Type (Service)	Operator	Valid till
1.	Air Traffic Service Provider (ATSP) Certificate	Fiji Airports	27 Sep 2024
2.	Aeronautical Maintenance Organisation (AMO) CNS Certificate	Fiji Airports	26 Aug 2024
3.	Aviation Meteorological Service Provider (AMSP) Certificate	Fiji Meteorological Service	13 May 2024
4.	Aeronautical Information Service Provider (AISP) Certificate	Fiji Airports	27 Nov 2023

2023 Certified Private Aerodromes Operated by Private Operators

	Aerodrome Name	Aerodrome Operator	Valid till
1.	Kaibu (NFKB) Domestic Private	Prymont Ltd – Air Kaibu	29 June 2024
2.	Laucala (NFNH) Domestic Private	Air Laucala Ltd	30 April 2024
3.	Mago (NFGO) Domestic Private	Mago Island	28 June 2024
4.	Malololailai (NFFO) Domestic Private	Leeward Island Services Ltd	21 October 2024
5.	Nanuku (NFND) Domestic Private	Sanctuary Fiji LLC t/a Nanuku Auberge Resort	26 April 2024
6.	Wakaya (NFNW) Domestic Private	ACK Management PTE LTD	31 December 2024
7.	Yasawa (NFSW) Domestic Private	Edge Resorts Fiji Ltd T/A Yasawa Island Resort	21 April 2024



Matei Aerodrome.



Savusavu Aerodrome.



Kadavu Aerodrome.

Air Safety Department (ASD)

Certification of ANR145C Aircraft Maintenance Organisations (AMO) 15	27 current AMOs • 9 Fiji based • 18 Overseas based
Aircraft Certificate of Airworthiness (CoA) 63	115 registered aircraft on Fiji register • 63 operational aircraft (CoA issued) • 52 non-operational aircraft
Aircraft Certificate of Registration 5	DQ-MED, DQ-RDI, DQ-FAM, DQ-FAN, DQ-DXE
Aircraft - Deregistration 0	No aircrafts deregistered in 2023
Airline Operators Certificate (AOC) 10 <i>(refer table of AOC issued in 2023)</i>	Fiji based operators
AOC Variations 13	Fiji based operators
Foreign AOCs 10 <i>(refer table of FAOC holders)</i>	Overseas based operators
Foreign AOC Variations 8	Overseas based operators
Emergency Procedure Approvals 14	
Training Manual Approvals 3	

Airline Operating Certificates Issued in 2023

	Operator	Valid till
1	Pacific Island Air	28 June 2024
2	Air Laucala Pte Ltd	31 March 2025
3	Fiji Link	19 May 2025
4	Air Kaibu	21 August 2024
5	Kokomo Resorts	28 August 2025
6	Sunflower Aviation	15 March 2024
7	Turtle Airways	25 September 2024
8	Heli Tours	17 April 2024
9	Hibiscus Air	01 March 2024
10	Fiji Airways	31 July 2025

Foreign Airline Operating Certificates Issued in 2023

	Operator	Valid till
1	Qantas	30 Nov 2026
2	Virgin Australia	31 March 2027
3	Virgin Australia International	31 March 2027
4	Air Niugini	31 Jan 2025
5	Jetstar Airways	30 Sept 2024
6	Air Vanuatu	21 Nov 2024
7	Nauru Airlines	3 Dec 2024
8	Air New Zealand	26 May 2025
9	Air Calin	30 Nov 2025
10	Solomon Airlines	31 Jan 2026

Aviation Security & Facilitation (ASFD)

Aviation Security Screeners Licence Initial Issue 128	Total Aviation Security Screeners Licence 473
Aviation Security Screeners Licence Renewals 345	
Certification of Regulated Agents	50
Certification of Aviation Security Service Organisation	17
Certification of Ground Handling Service Provider - Security	27
Certification of Aircraft Catering Service Providers	2
Certification of Air Cargo Operators	2
Aviation Security Instructor Certifications	1
Aviation Security Quality Control Officer Approvals	24
Evaluation and Approval of Security Programmes/Expositions	47
Evaluation and Approval of all other Security Programmes	6

Other Licence Activities in 2023

Authorisation to conduct tests and examinations on behalf of CAAF 05	ANR 45 Approval 41
Licence Validation issued 82	Licence Verifications issued 106



Personnel Licensing Office (PEL)

Airline Transport Pilots License 475	Issue 62 Renewal 413
Commercial Pilots License 434	Issue 42 Renewal 392
Private Pilot's License 8	Issue 3 Renewal 5
Aircraft Maintenance Engineers Licence 52	Issue 11 Renewal 41
Aircraft Maintenance Certificate 18	Issue 18
Aeronautical Facility Technicians License (AFTL) 21	Issue 1 Renewal 20
Air Traffic Control License (ATCL) 34	Issue 5 Renewal 29
Aeronautical Station Operators License (ASOL) 128	Issue 12 Renewal 116
Flight Information Service Operators License (FISOL) 34	Issue 10 Renewal 24
Flight Trainee Permit 142	Issue 5 Renewal 866
Aeronautical Facility Technician Trainee Permit 0	Issue 0
Air Traffic Control Trainee Permit 2	Issue 2
Flight Information Service Trainee Permit 3	Issue 3
Total Licences & Permits Issued 225	Total Licences & Permits Renewed 1126

Aviation Training Certification Activities in 2023

Aviation Training Institute (ATI) Certificates 2 <i>(refer table of ATI Certificate Holders)</i>	Restricted Aviation Training Institute (ATI) Certificates 4 <i>(refer table of ATI Certificate Holders)</i>
Flight Simulator Training Device (FSTD) 4 <i>(refer table of FSTD Approvals)</i>	Air Traffic Management Simulator Training Device (ATM STD) 1 <i>(refer table of ATM STD Approvals)</i>

Checks Conducted by Flight Operations Inspectors

Foreign License Conversion Check Approvals 61	<ul style="list-style-type: none"> • 23 (Domestic) • 38 (International)
Type Rating Checks 36	<ul style="list-style-type: none"> • 8 (Domestic) • 28 (International)
Approval Of Check Captains 8	<ul style="list-style-type: none"> • Check & Training Captain - Base & Instrument Rating Checks • Check & Training Captain - Line Check



Certification of Aviation Training Institutes (ATI)

1	ATI Certificate	Pacific Flying School	Renewal of ATIC	28/04/23 – 29/04/24
2	ATI Certificate	Fiji Airports Aviation Academy	Renewal of ATIC	27/10/23 – 28/10/24
2	Restricted ATIC	Fiji Airports Aviation Academy	Harris VCS Technical Training	04/07/23 – 31/07/23
3	Restricted ATIC	Fiji Airports Aviation Academy	Aviation Rescue Fire Fighting Services (ARFFS) Certificate 3	24/04/23 – 30/07/23
4	Restricted ATIC	South Pacific Aviation Training Institute	Principle Method & Instruction (PMI) Training	26/05/23 – 30/05/23
5	Restricted ATIC	Fiji Airports Aviation Academy	ATSEP AB-INITIO Training Course	01/08/23 – 29/03/24

Flight Simulator Training Device

1	Approval	Fiji Airways Academy	FSTD – A330	27 /01/23 – 28/02/24
2	Approval	Fiji Airways Academy	FSTD – B737	27/01/23 – 28/02/25
3	Approval	AATC Bangkok	FSTD - ATR72-212A	10/08/23 – 14/08/24
4	Approval	Air New Zealand	FSTD - ATR72-212A	14/04/23 – 13/04/24

Air Traffic Management Simulator Training Device

1	Approval	Fiji Airports	ATM STD	01/02/23 – 01/02/24
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PEL Medical Activities in 2023

Medical Certificate (Pilot license) 630	Medical Certificate (Aircraft Maintenance Engineer) 35
Medical Certificate (Air Traffic Controller) 15	Medical Certificate (Flight Information Service Officer) 13
Approved Medical Authority* 7	Medical board sittings 14
Medical cases reviewed by Medical Board 20	Medical reports reviewed by Medical Assessor 254

* CAAF has seven qualified and accredited aviation medical doctors (Approved Medical Authority - AMA), spread across Fiji and New Zealand, to conduct medical examinations in accordance with the provisions of ICAO Annex 1 for licenses issued. The CAAF PEL Office has one Medical Assessor who conducts monthly quality control and internal reviews of the medical examinations conducted by the seven medical doctors (Approved Medical Authority - AMA).

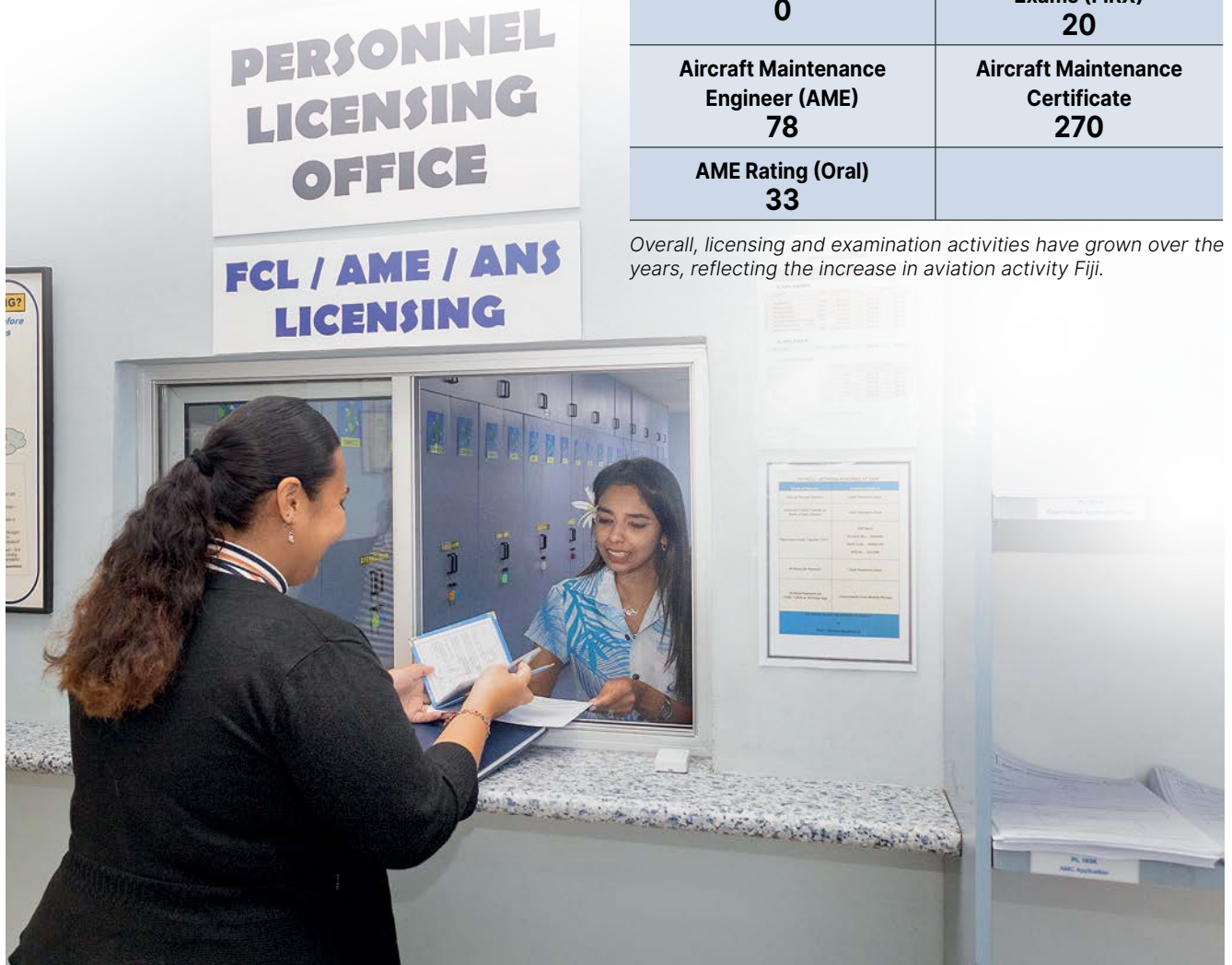
Other Permissions, Approvals & Authorisations Issued 2023

Permissions issued 65*	*Drones 50 *Fireworks & Flares 15
Off-Airport-Development Assessments 21	
Commercial Remote Piloted Aircraft Systems (RPAS) Authorisations 48	

PEL Examinations Conducted 2023 **1567**

Type Rating 86	Air Law 134
Airline Transport Pilot Licence 483	Commercial Pilot Licence 463
Private Pilot Licence 0	Instrument Rating Theory Exams (FIRX) 20
Aircraft Maintenance Engineer (AME) 78	Aircraft Maintenance Certificate 270
AME Rating (Oral) 33	

Overall, licensing and examination activities have grown over the years, reflecting the increase in aviation activity Fiji.



Exemptions Issued 2023

1	Fiji Airports – Air Traffic Services	Standards Document (SD) – PEL, Section 6 Chapter 11 para 11.2 (1) (b) & Chapter 12 para 12.2 (1)(b)
2	Island Hoppers Ltd	Regulation 41 (4), (5), (6) €, (7) and (8) of the Air Navigation Regulation (ANR) 1981
3	Royal NZ Air Force No. 3 Squadron	Regulation 113(1)(a) of the ANR 1981
4	Pacific Flying School	Regulation 66(1) of the ANR 1981 and section 3 – chapter 3, SD-PEL
5	Tokoriki Island HLS	SD –Aerodrome Section 1.5 Appendix 11 Section 6.5 for Touch Down and Lift-Off (TLOF)
6	Fiji Airways	Requirements of CAP 174 of the Regulation 10 of the ANR 1981
7	Air Laucala	Regulation 45(1)(b)(ii) and 45(2)(b) of the ANR 1981
8	Fiji Airports – Air Traffic Services	SD PEL Section 6 Chapter 6.5 (b) 6.2 (a)(4) and (5)
9	Fiji Airways	Regulation 3A of the Civil Aviation Security Regulations 1994 of the National Civil Aviation Security Programme, chapter 7, paragraph 7.7.4 (2)
10	Fiji Airways	Regulation 3A of the Civil Aviation Security Regulations 1994 of the National Civil Aviation Security Programme chapter 7, paragraph 7.9.13
11	Pacific Island Air (Pilots)	Regulation 147, 113(1)(a) of the ANR 1981 (Night Operation-Medical Evacuation)
12	Fiji Airways	Regulation 3A of the Civil Aviation Security Regulations 1994 of the National Civil Aviation Security Programme chapter 7, paragraph 7.7.4 (2)
13	Fiji Airways	Regulation 3A of the Civil Aviation Security Regulations 1994 of the National Civil Aviation Security Programme chapter 7, paragraph 7.9.13
14	Fiji Airways	Regulation 3A of the Civil Aviation Security Regulations 1994 of the National Civil Aviation Security Programme chapter 7, paragraph 7.9.13
15	Fiji Airways	Regulation 3A of the Civil Aviation Security Regulations 1994 of the National Civil Aviation Security Programme requiring transfer of baggage compliance of chapter 7, paragraph 7.7.4 (2)
16	Heli-Tours	Regulation 81 (1) and 86 (3)(b) of the ANR 1981
17	Fiji Airways	Regulation 3A of the Civil Aviation Security Regulations 1994 of the National Civil Aviation Security Programme chapter 7, paragraph 7.7.4 (2)
18	Fiji Airways	Regulation 3A of the Civil Aviation Security Regulations 1994 of the National Civil Aviation Security Programme chapter 7, paragraph 7.9.13
19	Fiji Airways	Regulation 3A of the Civil Aviation Security Regulations 1994 of the National Civil Aviation Security Programme chapter 7, paragraph 7.9.13
20	Fiji Airways	Regulation 3A of the Civil Aviation Security Regulations 1994 of the National Civil Aviation Security Programme chapter 7, paragraph 7.7.4 (2)
21	Tandem Skydive (Fiji) Ltd	Regulation 81 (2) of the ANR 1981

Mandatory Occurrence Reports

CAAF emphasises the importance of implementing a robust incident reporting system for Mandatory Occurrence Reports (MORs) and investigations to quickly detect and address safety and security incidents. Stakeholders are encouraged to report incidents and conduct thorough investigations to identify root causes and develop corrective actions, which are critical for resolving safety concerns.

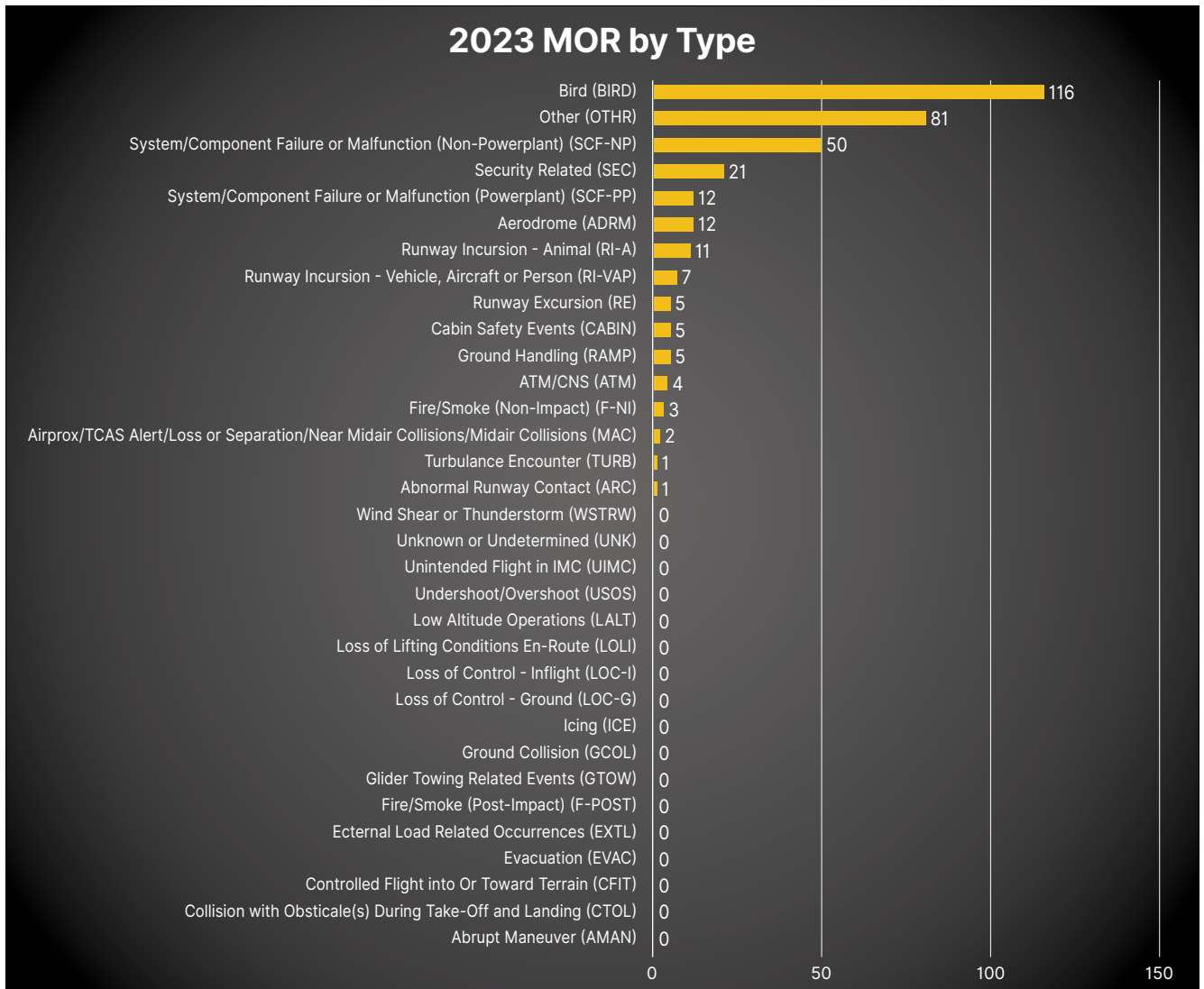
MORs are assigned to the appropriate inspector for either assessment or safety investigation. In 2023, CAAF received a total of 328 MORs, with 249 requiring assessment or investigation. Of these, 169 assessments and investigations were completed, while 80 remained in progress and were carried over into 2024. An additional

109 occurrences were recorded solely for statistical purposes.

This reporting system, as mandated by ICAO Annex 13, facilitates the collection of information on actual or potential safety deficiencies. Its primary purpose is to enhance flight safety by enabling the reporting of all occurrences, including those that may not meet a reporting threshold or could be potentially embarrassing or damaging to reputation. The system applies to all aviation industry stakeholders.

The Quality Assurance Unit manages the Aviation Quality Database (AQD) for all MORs, ensuring timely receipt, distribution, assignment of investigations or assessments, and closure upon successful completion. The AQD is also utilised for internal quality audits and other departmental audits, such as certification audits.

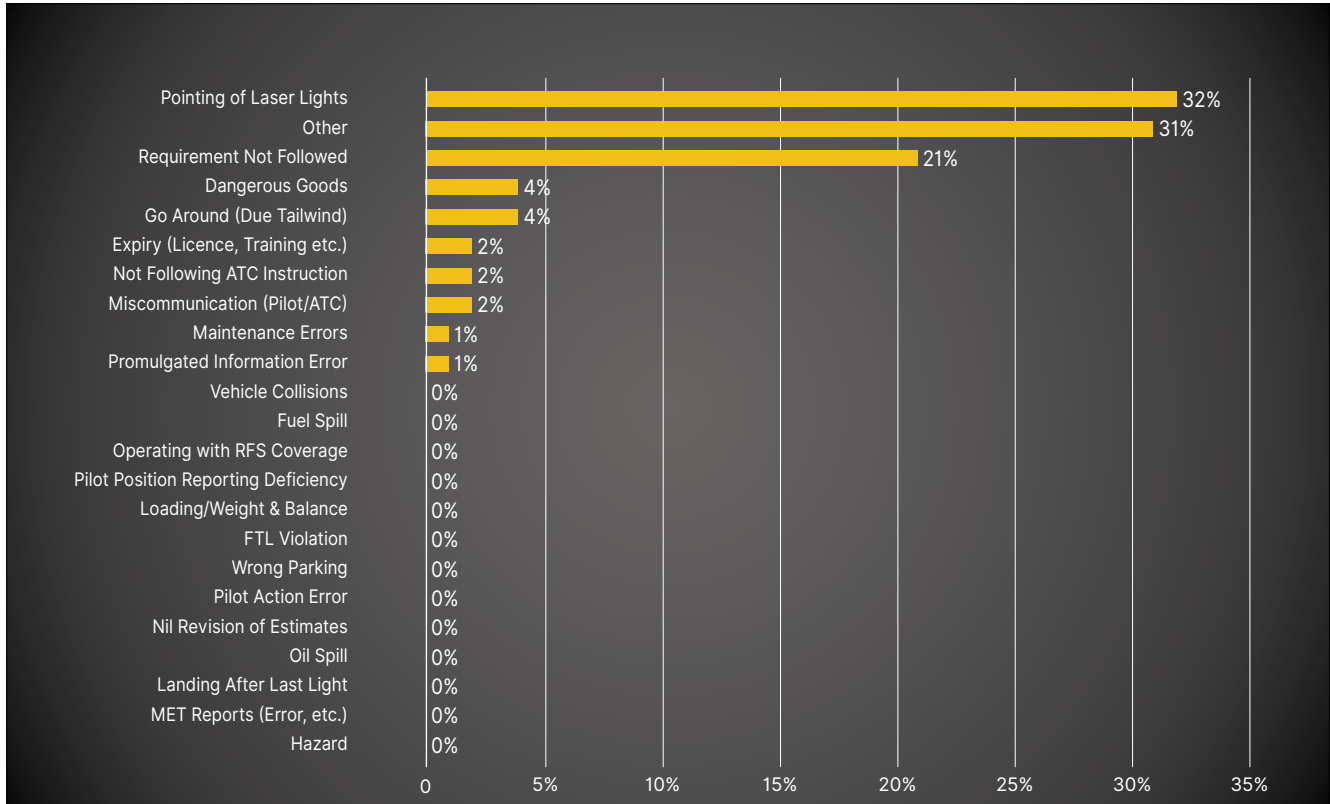
2023 Mandatory Occurrence Reports



Type' - classified using ICAO's Taxonomy for occurrence types.

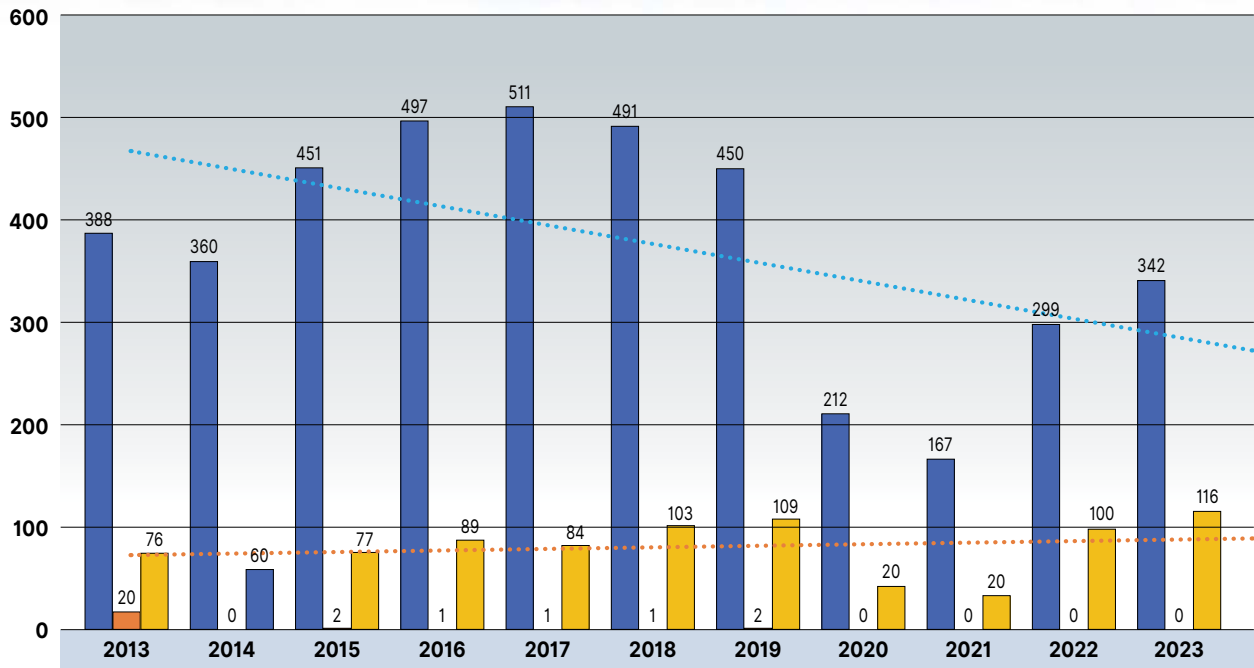


Breakdown of the Occurrences Categorised as Others (OTHR)



Items classified as “Other” include PAN calls, laser light incidents, duty exceedance, crew complement issues, go-arounds, rejected takeoffs and dangerous goods incidents.

2013 - 2023 MOR Data



■ Total Number of MOR
■ Total Number of Bird Strikes
■ Number of Accidents Recorded
⋯ Linear (Total Number of Bird Strikes)
⋯ Linear (Total Number of MOR)

The Bird occurrence reports include confirmed bird strikes, near misses, suspected bird strikes, birds sighted (including bird carcasses found airside).

	Confirmed	Unconfirmed
Bird Incidents Reported	66	38

Accidents Recorded 2013 - 2023

Date	Operator Type	Aircraft Model	Location
10-Jun-2015	AOC Holder	AS350B2 (Airbus Squirrel Helicopter)	Beqa Island
23-Dec-2015	AOC Holder	AS350 BA (Airbus Helicopter)	Treasure Island
29-Aug-2016	Flying School	Cessna 150	Nadi
24-Dec-2017	AOC Holder	De Havilland DHC2 MK1 Beaver	Viwa Island
23-Feb-2018	Flying School	Cessna 172	Delaikoro, Labasa
21-Oct-2018	AOC Holder	Bell 407 Helicopter	Qasibale Island Kadavu
8-Apr-2019	AOC Holder	De Havilland DHC-2 Beaver	Saweni
2-Aug-2019	Private Operator	Robinson R44 Helicopter	Labasa



Enforcement Actions Taken

CAAF’s enforcement philosophy recognises that voluntary compliance with the legislation is a better method of achieving safety and security than by prosecuting the alleged offender after the fact. Thus, preventative actions are the preferred methods of achieving compliance. Voluntary compliance assumes that individuals are rational, responsible and law abiding in their own right and self-interest. Whenever these factors are absent or fail to motivate an individual to comply with legislation, enforcement action may become necessary.

CAAF is currently reviewing its enforcement policy to strengthen safety and security enforcement tools, in line with both national aviation laws and international best practices. This review and update are essential to address safety and security concerns that pose potential risks to the integrity of Fiji’s aviation system.

Pending Court Cases

Civil Cases	6*
Criminal Cases	1**

* All being judicial review cases

** Appeal to a 2016 prosecution case

Enforcement Actions in 2023

Enforcement process activated	3
Infringement letters issued	3
Suspension of aviation document	5*
Infringement Notice issued	Nil
Prosecution initiated	Nil

* Three arising from the enforcement process activated in 2023 and two as a result of a court judgment made in 2023.





Appeals Under Section 12F of the CAAF Act 1979

Section 12F of the Civil Aviation Authority of Fiji Act 1979 establishes a process for appealing decisions made by CAAF. This includes decisions related to licensing, regulatory enforcement, and other administrative actions in civil aviation. In 2023, the office of the Chief Executive received and addressed one such appeal.

ICAO Universal Security Audit Programme – Continuous Monitoring Approach

In June 2023, Fiji underwent an ICAO security audit under the Universal Security Audit Programme - Continuous Monitoring Approach (USAP-CMA), which assessed compliance with international aviation security standards and evaluated the performance of Fiji's aviation security system. This marked Fiji's first audit under the USAP-CMA, a methodology that focuses on the eight critical elements of aviation security. The audit, which last took place in 2012 under a different methodology, yielded positive results, with no significant security concerns (SSeC) identified. This was a key objective for Fiji, as an SSeC would indicate a major operational deficiency that could potentially be exploited by threats to aviation security. The audit also highlighted areas for improvement, providing valuable insights for further enhancement of the security framework.

ISO 9001:2015 Recertification Audit

CAAF has successfully maintained its certification to ISO 9001:2015 standards through rigorous audits conducted by Bureau Veritas, New Zealand. In 2023, a comprehensive ISO 9001:2015 Re-certification Audit was carried out and completed in June. Following this



The Deputy Prime Minister and Minister for Tourism and Civil Aviation with the Fiji Delegation, the ICAO Secretary General and members of ICAO.

audit, CAAF was awarded a three-year ISO 9001:2015 Re-certification in July 2023. This achievement reflects CAAF's ongoing commitment to maintaining the highest standards of quality management across its operations, ensuring that its processes continue to meet international benchmarks for efficiency, effectiveness, and continuous improvement. The re-certification also underscores CAAF's dedication to providing consistent, high-quality services to its stakeholders in the aviation sector.

CAAF Service Charter & Delivery

CAAF's Service Charter highlights its commitment to delivering timely and efficient service to its stakeholders. The charter sets clear standards and timeframes for processes like the processing of licence, certificate and exemption applications. To ensure these timelines remain realistic and achievable, the charter is reviewed annually. Additionally, CAAF conducts quarterly performance evaluations against the charter, enabling the organisation to identify areas for improvement and ensure that its services continue to meet stakeholder expectations.

Summary of CAAF’s Performance Measurement for 2023

Department/Section/Unit	Number of activities	Target (%)	Target Achieved (%)	Target Not Achieved
Airworthiness	14	95.00%	99.87%	0.00%
Flight Operations	12	95.00%	100.00%	0.00%
Aviation Security & Facilitation	25	95.00%	41.47%*	53.53%
Finance	3	96.67%	100.00%	0.00%
Human Capital	14	95.93%	100.00%	0.00%
Information and Communications Technology (ICT)	2	96.25%	100.00%	0.00%
Safety Education	1	100.00%	100.00%	0.00%
Ground Safety	23	99.57%	96.25%*	3.32%
Standards & Compliance	5	70.00%	100.00%	0.00%
Personnel Licensing	17	96.00%	97.60%	0.00%
Legal Unit	2	95.00%	100.00%	0.00%
Quality Assurance Unit	2	97.50%	100.00%	0.00%

*Target not achieved in Aviation Security & Facilitation and Ground Safety measurements.

The targets for the Aviation Security & Facilitation and Ground Safety departments were not met, due to several challenges. The Aviation Security & Facilitation Department set ambitious new targets, significantly reducing processing times, such as cutting the evaluation time for security programmes from 30 days to 10 days. However, with limited transition time and increased demand for certification, the department struggled to adapt to the new timeframes. Additionally, the team was heavily involved in preparations for the ICAO USAP-CMA Audit, leading to delays in meeting the updated Service Charter targets.

Similarly, the Ground Safety Department faced difficulties in meeting its 20-day assessment target for airport-related developments. The coordination with architects, engineers, and other stakeholders proved more time-consuming than expected, and the detailed nature of the assessments, including necessary site visits, extended the timelines. While both departments remain committed to improving their service delivery, these factors contributed to the delays in achieving the Service Charter targets.



Safety & Security Promotion Initiatives

Maintaining transparent and effective communication channels is vital for delivering timely safety and security information to the public, aviation stakeholders, and relevant authorities. This includes awareness campaigns aimed at educating air travellers and the public about safety and security measures and encouraging their active participation in fostering a secure aviation environment.

Aviation Safety and Security Awareness

CAAF is committed to promoting safety and security awareness among aviation stakeholders through a range of initiatives. This includes educating stakeholders on emerging concerns and new requirements during inspections, audits, and meetings. Key updates and new initiatives are compiled and published in the CAAF Aviation Safety Bulletin. In 2023, responding to an increase in laser light incidents, CAAF launched a comprehensive awareness campaign. This campaign featured safety posters distributed across various platforms including daily newspapers, the CAAF website, social media, digital billboards, cinemas, and identified 'hot spots' to educate the public and deter unsafe behaviour.

Additionally, drone awareness was promoted through similar channels, ensuring that critical safety messages reached a broad audience. CAAF's community outreach extends to using media platforms such as Walesi TV and electronic billboards to further disseminate safety information. Posters addressing specific safety concerns, like laser lights, were strategically placed near airports to educate the public and prevent hazardous behaviour. This holistic approach, leveraging resources and expertise from different departments, enhances the effectiveness of safety awareness initiatives and ensures that important messages reach diverse audiences in a timely manner.

CAAF Aviation Safety Bulletin

The Civil Aviation Authority of Fiji Act 1979 empowers CAAF to fulfill its responsibilities, including providing comprehensive safety education through the Aviation Safety Bulletin (ASB). The ASB is a key tool in enhancing safety and security awareness among aviation stakeholders by fostering a strong safety and security culture. It reaches a broad audience, including pilots, airlines, maintenance personnel, air traffic controllers and aviation security staff, offering educational materials and case studies on various safety and security issues. This helps deepen understanding of best practices and safety



management, enabling the industry to address safety and security concerns proactively.

The ASB disseminates critical information such as updates on regulations, safety and security procedures, and compliance requirements, ensuring that all aviation sector participants are informed of the latest developments. It promotes industry standards, allowing operators to benchmark their practices against global standards. Additionally, it provides a feedback channel for industry players, enabling CAAF to address specific concerns and improve safety measures effectively. By publishing the ASB quarterly, CAAF demonstrates its commitment to maintaining and enhancing aviation safety and security standards, serving as a vital tool for communication, education, and collaboration, and contributing to a safer aviation environment in Fiji and beyond.

Stakeholder Consultations & Feedback

CAAF conducts stakeholder consultation and provides feedback on a host of issues that include, but are not limited to, new amendments to ICAO standards and recommended practices (SARPs), aviation projects, national, regional, and international strategies/policies/surveys, legislations, audits, inspections and tests.

The Aircraft Operator Certificate (AOC) meetings, the Nadi/Nausori Airport Aviation Security and Facilitation

meetings, audit meetings, ANS and AGA meetings and other industry meetings provide important platforms for consultation and feedback. These demonstrate transparency and accountability, complementing the Authority's core values and providing a seedbed to grow stronger partnerships and greater collaboration.

Partnerships & Collaborations

ICAO, global civil aviation authorities, government ministries, and non-government entities are some of CAAF's traditional partners. Partnership and collaboration play a crucial role in setting and enforcing standards, sharing knowledge and expertise, fostering technological advancements and addressing emerging challenges.

Through these partnerships, CAAF collaborates with stakeholders to collectively enhance safety and security measures, promote operational efficiency, and drive continuous improvement in aviation practices. CAAF also contributes to Government policies for the common good.

CAAF nurtures existing partnerships whilst forging new ones, both in Fiji and abroad, as part of effective networking. These partnerships provide unique opportunities for development and growth and create an enabling environment for diplomacy and proactive security. Furthermore, CAAF strengthens Fiji's global footprint and visibility through regionalism and collaboration at all levels within the APAC Regions and beyond.

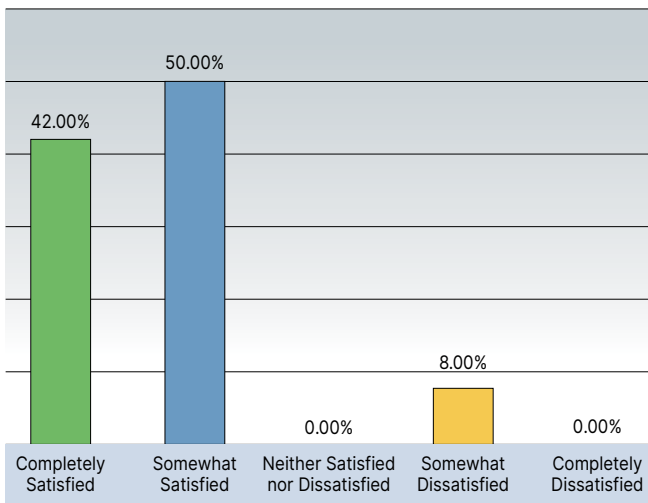


Customer Satisfaction Survey Results

The ongoing customer survey process is designed to gather feedback from customers on the services provided by CAAF. This feedback is crucial for identifying areas where service delivery and turnaround times can be improved.

In June 2023, CAAF conducted an online customer survey using SurveyMonkey to assess customer satisfaction with its services. The results revealed that 42% of respondents were completely satisfied with the services provided, while 50% were somewhat satisfied. Notably, no respondents indicated uncertainty regarding their satisfaction, and there were no completely dissatisfied customers. However, 8% of respondents were somewhat dissatisfied. These findings underscore a strong overall satisfaction with CAAF's services, with areas for improvement identified to address the concerns of the 8% of customers who expressed dissatisfaction. CAAF will use this feedback to enhance service delivery and further improve customer experience.

2023 CAAF Survey Data



Enhancing the feedback collection system

To enhance service quality, CAAF has introduced a feedback box system, allowing aviation customers to share their thoughts, experiences, and suggestions directly. Through the use of feedback form QA108, customers can submit comments, compliments, or concerns anonymously. This initiative is vital for gathering valuable insights that help identify areas for improvement and recognise commendable practices. By valuing every perspective, CAAF underscores its commitment to maintaining the highest standards in aviation safety and security.

Personnel Qualifications & Training (Critical Element 4)

It is critical that minimum qualification requirements for the technical personnel performing safety-related functions are established and the appropriate initial and recurrent training to maintain and enhance their competence at the desired level is provided. CAAF is required to implement an effective capacity-building programme to ensure that all its staff are able to operate at the competence level required.

Training and Development of Staff

The aviation safety and security oversight responsibilities involve a range of complex evaluations, inspections, analysis and interventions. To effectively carry out these tasks, CAAF relies on highly qualified personnel through various stages of the process. The success of CAAF's functions largely depends on the qualifications, experience, technical competency of its inspectors, as well as their dedication in performing certification, inspection and surveillance duties.

CAAF has consistently invested in the capacity building of its staff to ensure a team of well-qualified and competent inspectors. In line with ICAO guidance, it is essential for inspectorate staff to be properly trained, well organised, and adequately resourced to manage the diverse and complex technical safety and security oversight activities assigned to them. The expectation is that they should be as capable, if not more so, than those they oversight.

ICAO has projected a significant shortage of aviation professionals due to anticipated industry growth and has highlighted the need for ongoing training to build capacities within civil aviation authorities. To address this potential shortfall, continuous development and training are crucial.

Recognising that a highly skilled and competent workforce is essential for maintaining the highest levels of aviation safety and security, CAAF places great importance on staff development. Our commitment is reflected in our continuous investment in programmes designed to equip our personnel with the expertise and qualifications necessary for effective oversight, regulation, and management of civil aviation in Fiji. By enhancing our staff's capabilities, CAAF ensures a proficient workforce capable of upholding stringent safety and security standards, fostering a robust safety culture, and contributing to the continued success of Fiji's aviation sector.

In 2023, CAAF undertook various capacity-building activities, including training courses, on-the-job training, and participation in workshops, conferences, seminars, and meetings.



Summary of In-Person Trainings/Conferences 2023

<p>Singapore Aviation Academy 16</p>	<ul style="list-style-type: none"> • Aerodrome Safety Operations • Safety Oversight Inspectors Course (Airworthiness) • Safety Management System Implementation Course • Aeronautical Information Services - Aeronautical Information Management • ICAO Oversight of Competency - Based Training • Personnel Licensing (PEL) for Regulators • Safety Oversight Inspectors - Air Navigation Services • ICAO Annex 14 Requirements and Application • Safety Oversight Inspectors - Aerodrome • Air Traffic Management Safety Investigation and Analysis Course • ICAO Training Package: Personnel Licensing System • Human Factors in Aviation Workshop
<p>International Civil Aviation Organization 9</p>	<ul style="list-style-type: none"> • 2nd Edition of the Civil Aviation Legal Advisers Forum • Aviation Security National Inspectors Course • RNP AR Course • 58th Conference of Directors General of Civil Aviation • ICAO Air Navigation World 2023 - Air Traffic Management Procedures for Today • 3rd Conference on Aviation Alternative Fuels (CAAF/3) • ICAO Government Safety Inspector - Personnel Licensing Course
<p>International Air Transport Association 20</p>	<ul style="list-style-type: none"> • Airline Security Operations Optimisation Course (5) • Aviation Lead Auditor (15)

Sky Eagle Aviation Academy 3	<ul style="list-style-type: none"> • ATP-CTP Course
Aviation Law Association of Australia & New Zealand 01	<ul style="list-style-type: none"> • 39th ALAANZ Conference
DeDale Asia Pacific 29	<ul style="list-style-type: none"> • Safety Investigation and Analysis Training
Boeing 2	<ul style="list-style-type: none"> • Boeing Conference for Regulators on Competency Based Training and Assessment (CBTA)
Republic of Korea - KATC 1	<ul style="list-style-type: none"> • Radar Approach Control Training
Cybersecurity Infrastructure Security Agency 1	<ul style="list-style-type: none"> • CISA ICS 301 Live Training
Asian Aviation Training Centre 1	<ul style="list-style-type: none"> • ATR 72-600 Type Rating Course
Chillisoft 1	<ul style="list-style-type: none"> • Chillisoft Cyber Security Conference
Fiji Law Society 3	<ul style="list-style-type: none"> • Fiji Law Society Convention
Fiji National University 3	<ul style="list-style-type: none"> • Certificate in Fundamentals of Graphic Design • Understanding and Implementing ISO9001:2015 Quality Management Systems
Fiji Human Resource Institute 3	<ul style="list-style-type: none"> • FHRI Annual Convention
Fiji Institute of Chartered Accountants 2	<ul style="list-style-type: none"> • Fiji Institute of Chartered Accountants - Technical Workshop
National Training & Productivity Centre 5	<ul style="list-style-type: none"> • Training of Trainers Module 1 • Training of Trainers Module 2 • Training of Trainers Module 3
International Air Transport Association 2	<ul style="list-style-type: none"> • Sustainable Aviation Fuel (SAF) and Designing a Sustainability Strategy
Ministry of Finance, Strategic Planning, National Development & Statistics 1	<ul style="list-style-type: none"> • 2023 National Economic Summit
Ergonosys 2	<ul style="list-style-type: none"> • Corporate Governance and Enterprise Risk Management Training
Ministry of Home Affairs and Immigration 2	<ul style="list-style-type: none"> • National Critical Infrastructure Cybersecurity Workshop
International Business & Economic Forum 2	<ul style="list-style-type: none"> • Certified IFRS & ESG Reporting Specialist Training
Mediation Pacific 3	<ul style="list-style-type: none"> • A Mediator's Perspective Training

Office of the Attorney General 3	<ul style="list-style-type: none"> • 25th Attorney General's Conference 2023
Ministry of Employment, Productivity & Relation 21	<ul style="list-style-type: none"> • Labour Management Consultation & Cooperation Committee (LMCCC)
Smart Training 20	<ul style="list-style-type: none"> • Effective Communication Skills
National Fire Authority 18	<ul style="list-style-type: none"> • Fire Warden & Fire Evacuation
Pacific Potential 12	<ul style="list-style-type: none"> • Positive Culture Change
Fiji Commerce and Employers Federation 1	<ul style="list-style-type: none"> • TOPEX Conference



Summary of Virtual Trainings/Conferences 2023

International Civil Aviation Organization 37	<ul style="list-style-type: none"> • Aviation Fundamentals • Safety Risk Management Fundamentals • Workshop on ICAO APAC Monitoring Tools on SEI and NASP • Aviation Data - Driven Decision Making AD3M (Part 1) • USOAP CMA Phase 2 - Air Navigation Services (ANS) • Unmanned Aircraft Systems - Remotely Piloted Aircraft Systems Implementation/Regulation Webinar for the APAC Region • International Air Law • National Aviation Safety Plan
University of the South Pacific 4	<ul style="list-style-type: none"> • Module 1 - The Regulation of Aviation • Module 2 - The Commercial Aviation Industry
Humentum 9	<ul style="list-style-type: none"> • Project Management for Development Professionals (Project DPro)

Meetings and Seminars

Attendance at international and regional aviation meetings and seminars is crucial for the capacity building of our inspectorate staff. These engagements help ensure that CAAF remains informed about evolving ICAO strategies and initiatives, enabling us to address areas where action is needed in Fiji. The knowledge gained from these forums enhances our ability to oversight the safety and security of Fiji's aviation industry effectively and ensures that we provide appropriate guidance to stakeholders.

Additionally, CAAF's capacity-building strategy includes active participation in various meetings and seminars to further strengthen our expertise and regulatory effectiveness.

Summary of Meetings/Seminars 2023

International Civil Aviation Organization 13	<ul style="list-style-type: none"> • Meeting of the Asia/Pacific (APAC) Aerodrome Design and Operations Task Force • Meeting of the Meteorological Information Exchange Working Group & Meeting of the Meteorological Services Working Group • Workshop on National Wildlife Hazard Management Programme and Meeting of the APAC Wildlife Hazard Management Working Group • ICAO Global Implementation Support Symposium • Meeting of the ICAO Aeronautical Information Services - Aeronautical Information Management Implementation Task Force • Meeting of the Aerodromes Operations and Planning Sub Group • ICAO APAC Safety Seminar on SSP Implementation & Meeting of the APAC Regional Aviation Safety Team • Meeting of the Air Traffic Management Sub-Group • Meeting of the APAC Air Navigation Planning and Implementation Regional Group (APANPIRG) • Directors General of Civil Aviation Conference
Civil Aviation Authority of Singapore 5	<ul style="list-style-type: none"> • Special Dialogue with CEs of Civil Aviation of PSIDS • Asia-Pacific Summit for Aviation Safety • EU - Asia Symposium on Unmanned Aircraft Systems and Urban Air Mobility & Meeting of Asia - Pacific Regulators on Advanced Air Mobility and Unmanned Aircraft Systems • ICAO Air Navigation World 2023 (Air Traffic Management Procedures for today)

Training Conducted for Industry

CAAF is committed to being a learning organisation where acquired knowledge and training are actively shared and utilised. This approach is vital for effectively fulfilling our aviation safety and security responsibilities through the development of comprehensive education and awareness programmes.

Partnership with stakeholders is a key objective for CAAF in capacity building. To support this, CAAF facilitated several aviation security training sessions from January to June 2023.

The aviation industry increasingly values specialised training in areas such as airlines, aviation management, behavioural assessment, cargo security, cyber security, quality control, and screening, as well as in developing vigilant supervisors. Currently, CAAF faces challenges in meeting the growing demand for training due to its focus on core functions. As a result, the aviation sector is encouraged to invest in developing their own instructors to address these training needs effectively.

	Date	Training Name
1	12 to 13 January 2023	ATS Examiners Course
2	24 to 28 April 2023	ASTP 123 Air Cargo & Mail Security Course
3	01 to 05 May 2023	AVSEC Quality Control Course

Sustainable Aviation Initiatives



ICAO is committed to achieving net-zero carbon emissions in international aviation by 2050 through its Long-Term Aspirational Goal (LTAG), which aligns with the temperature targets of the Paris Agreement. It is essential for ICAO member states to proactively support this goal in a sustainable manner and report their contributions to ICAO.

The recent Third ICAO Conference on Aviation and Alternative Fuels (CAAF/3), held in Dubai, United Arab Emirates from 20th – 24th November 2023, was a key event in advancing this agenda. The conference's primary focus was to endorse a Global Framework for Cleaner Energies and to set a collective goal for transitioning away from fossil fuels.

Led by Fiji's Deputy Prime Minister and Minister for Tourism and Civil Aviation, the Hon. Mr. Viliame Gavoka, the Fiji delegation played a pivotal role at CAAF/3. The conference, which was attended by distinguished officials from ICAO member states, the aviation industry, and energy stakeholders, saw Mr. Gavoka elected as Chairperson. This role was crucial in facilitating consensus on the global framework.

On the 24th November 2023, the ICAO Global Framework for Sustainable Aviation Fuels (SAF), Lower Carbon Aviation Fuels (LCAF), and other cleaner aviation energies was formally adopted. This framework supports the No Country Left Behind (NCLB) initiative, which acknowledges the unique circumstances and capabilities of different nations.

The conference also achieved significant milestones, including the endorsement of an ambitious vision to reduce CO₂ emissions in international aviation by 5% by 2030 through the production and use of SAF. This includes promoting SAF deployment globally and supporting the Net Zero Emissions by 2050 goal set at ICAO's 41st Assembly.

Corporate Social Responsibility Activities

Environmental Stewardship

In September 2023, CAAF organised a clean-up campaign within the Fiji Airports compound, bringing together over 110 participants from various stakeholders, including Fiji Airports, Fiji Meteorological Services, Fiji Police, Kokomo Island Fiji, Pacific Flying School, Advance Aviation, and Pacific Island Air.

This initiative not only contributed to the environmental well-being by cleaning the surrounding area but also provided an excellent opportunity for participants to connect with peers in the industry. The event fostered teamwork and camaraderie among the different organisations, strengthening professional relationships and forging new friendships. By working together towards a common goal, the clean-up campaign highlighted the collective commitment to both environmental stewardship and community engagement.



Fiji Cancer Society

In August 2023, CAAF coordinated a visit from the Fiji Cancer Society to conduct screening and awareness sessions. The event included a PowerPoint presentation on breast, cervical, and prostate cancer, as well as practical sessions with a clinical nurse. These sessions provided breast examinations, cervical cancer tests, and non-communicable disease (NCD) screenings, which included measurements of blood pressure, blood glucose levels, height, and weight.



Blood Bank Donation

In June 2023, CAAF, in partnership with Fiji Airports Ltd, organised a voluntary blood donation drive. This initiative not only contributes to saving lives but also provides an opportunity for staff to learn more about their own health.

Mass Scabies Programme

In May 2023, the Namaka Medical Team visited CAAF to raise awareness about a widespread scabies outbreak. They distributed treatment tablets to staff and their families to ensure effective treatment and prevention of the condition.

Employee Welfare Initiatives

As part of CAAF's ongoing commitment to enhancing employee welfare, we have expanded the staff medical insurance benefit to include optical and dental coverage. This initiative underscores our dedication to not only safeguarding the overall health of our team but also addressing their specific needs.

The inclusion of optical and dental benefits provides employees with greater access to essential health services, potentially improving their overall well-being and reducing the financial burden of out-of-pocket expenses for vision and dental care. By investing in these additional benefits, CAAF is reinforcing its commitment to employee welfare, which can enhance job satisfaction, loyalty, and overall morale.

Wellness Programme

A dedicated events committee has been established to organise all CAAF events, including the weekly wellness programme. Held every Friday from 4:00 PM to 5:00 PM,

the programme features a variety of activities and games designed to enhance teamwork and communication skills. Participants can engage in volleyball, walking, badminton, and board games.

The wellness programme aims to foster a healthy work culture, strengthen team cohesion, and improve overall employee well-being by helping to alleviate and manage stress.

Medical Presentation and Staff Screening

In September 2023, Marsh Pte Ltd, our insurance provider, conducted a medical presentation and staff screening. The session included tests for blood pressure and blood sugar levels.

Celebrations

CAAF celebrates important events throughout the year, including Easter, Eid, Diwali, Christmas, Fiji Day, International Women's Day, Pinktober, Movember, and staff birthdays. Celebrating these occasions is crucial for fostering a positive work environment, building team spirit, and reinforcing a sense of community. Recognising and commemorating such events helps to promote inclusivity, boost morale, and enhance overall employee engagement, contributing to a more cohesive and motivated workforce.

Long Service Awards

On 07th December 2023, during the staff end-of-year function, CAAF recognised eighteen employees with over ten years of continuous service. Acknowledging and valuing long-term employees through service awards is crucial for fostering a positive workplace culture. Such recognition programs help maintain morale, reinforce commitment, and celebrate the significant contributions of dedicated staff members.

Future Outlook

As we look ahead to the upcoming year, CAAF is committed to advancing the nation's aviation sector through strategic initiatives that prioritise safety, security, efficiency, and stakeholder collaboration. Our primary focus will be on strengthening our regulatory framework, enhancing operational efficiency, and fostering robust partnerships to ensure the continued growth and development of Fiji's aviation industry.

Strengthening Regulatory Framework and Enhancing Aviation Safety and Security Standards: CAAF will update and refine aviation legislation to align with international standards, ensuring they are fit for purpose. We will implement robust enforcement strategies to ensure compliance and streamline regulatory processes to enhance transparency and efficiency. Our approach includes adopting advanced technologies and promoting a safety-first and security-first culture through targeted training and awareness programs.

Enhancing Operational Efficiency: CAAF will improve service delivery by streamlining internal processes and investing in modern infrastructure and technology. We aim to develop a performance-based framework that supports accountability and excellence, while enhancing data collection and analysis capabilities to enable informed decision-making.

Fostering Stakeholder Partnerships: Recognising the importance of collaboration, CAAF will work closely with industry participants, government agencies, and international bodies to build strong partnerships. Through open dialogue and cooperation, we will create a collaborative environment that supports the growth and development of Fiji's aviation sector.

Key Projects & Initiatives for 2024

In 2024, CAAF will embark on several key projects and initiatives to enhance our operational capabilities and support our strategic goals.

ICT Upgrade: We will implement a comprehensive upgrade of our ICT infrastructure to improve efficiency and support the integration of advanced technologies across our operations.

Implementation of an E-Examination System: To streamline our licensing process, we will launch an E-Examination system, enabling more efficient and accessible testing for aviation professionals.

Implementation of an Oversight Management Database System: CAAF will introduce an oversight management database system to enhance the certification of aviation activities.

Review of Manpower Requirements: We will conduct a thorough review of our manpower needs to ensure that our workforce is adequately equipped and positioned to meet the demands of our expanding responsibilities.

Build the Standards and Compliance Department: To strengthen our regulatory oversight, CAAF will build and enhance the Standards and Compliance Department, focusing on maintaining and elevating safety and security standards within the industry.





CERTIFIED ISO 9001

Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2023

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Directors' Report

FOR THE YEAR ENDED 31 DECEMBER 2023

The Civil Aviation Authority of Fiji (the Authority or CAAF) presents its report together with the financial statements for the year ended 31 December 2023 and the auditors' report thereon.

Directors

The Directors in office during the year and up to the date of this report were: Mr Eliko Kaumaitotoya Chairman (from 17 April 2023)

Mr Peceli Baleikorocau	Deputy Chairman
Mr James Sowane	Director (from 17 April 2023)
Ms Marigold Moody	Director (from 17 April 2023)
Mr George Tudreu	Director (from 17 April 2023)
Mr Isikeli Tomi Waqa	Director (from 17 April 2023 to 14 Aug 2023)
Mr Ashneel Chand	Director (from 17 April 2023)
Mr Mikaele Leawere	Director (from 17 April 2023)
Mr Arvind Singh	Director (from 08 May 2023 to 23 Jan 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 2023 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
 - 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.

Operating results

The net loss of the Authority for the year ended 31 December 2023 is \$287,147 (2022: net profit of \$2,847,939) after an income tax benefit of \$330,212 (2022: \$592,788).

Directors' Report *(Cont'd)*

FOR THE YEAR ENDED 31 DECEMBER 2023

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 year 2023 has flown by a rapid pace, with a lot happening in the aviation space. What aviation experts had predicted would be a slow return to pre-pandemic traffic and passenger levels, has instead turned out to be a fast recovery and growth exceeding in some months traffic and passenger levels of 2019.

The Authority, in aviation, is at an exciting juncture, one where aviation is evolving at a very fast and interesting manner. Established norms are being challenged and the industry continues to call for more innovative solutions to enable us to keep abreast of the continuous changes. CAAF is working on this within the confines that it finds itself in; resource (manpower) shortage, increase in operator requests, and new entrants and activities, to name a few.

To be able to meet the growth that is happening in aviation, the International Civil Aviation Organisation's (ICAO) Asia Pacific Office, in April this year, held the Civil Aviation Master Planning (CAMP) training, for the Asia Pacific region in Nadi. Master planning of the aviation system is vital to ensuring revitalization of the aviation sector in our post pandemic recovery. In addition and as per the endorsement of the Host State Agreement, Fiji Government, through CAAF, has commenced with the preparation of hosting the ICAO Liaison Officer for the PSIDS from October 2023.

Fiji also underwent ICAO Universal Security Audit from 06th to 16th June 2023 with no significant security concerns raised. Fiji was last audited in this area in 2012.

Also, in June 2023, Government of Fiji announced its 2023-2024 National Budget which included a revision to the income tax rate. The income tax rate will be raised from 20% to 25% and impacts deferred tax balances recorded in the current year at revised rate which has been substantively enacted at 31 December 2023. This also impacts the financial results, tax payable and deferred tax balances in the current and subsequent financial years.

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 2023

Events subsequent to balance date

(i) Upcoming projects

The Authority has embarked on a digitalisation project which will see most of its services/resources being automated for the enhancement of CAAF's oversight role. This includes the implementation of e-examination system and cloud back-up solutions for all of its software.

CAAF is committed to ensuring the safety, security, and efficiency of aviation operations in its jurisdiction and strives to reflect certain key values in the discharge of its duties; professionalism, accountability, commitment and integrity. As it continues to evolve, it has become imperative to modernize and strengthen our brand identity to better reflect our evolving vision, mission, values and strategic goals. Our current brand has faithfully represented us over the years, but the dynamic nature of the aviation sector and the increasing demands for safety and security oversight require a comprehensive rebranding exercise to address these contemporary challenges and opportunities. This project is expected to be concluded in 2024.

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.

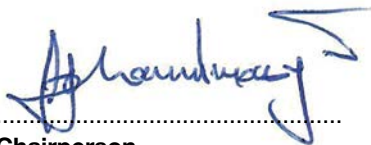
As at the date of this report, the Authority is not aware of any circumstances that have arisen, not otherwise dealt with in this report or the financial statements, which would make adherence to the existing method of valuation of assets or liabilities misleading or inappropriate.

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 12th day of June 2024.

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



Chairperson



Director

Independent Auditor's Report

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023, 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 2023, 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 Accountants' 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 Directors and Management are responsible for the other information. The other information comprises the Directors Report but does not include the financial statements and the auditor's report thereon.

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 and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit, or otherwise appears to be materially misstated. If, based upon the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report the fact. I have nothing to report in this regard.

Responsibilities of the Management and those Charged with Governance for the 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.

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Responsibilities of the Management and those Charged with Governance for the Financial Statements (con't)

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.

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.

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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 (Cap 174A), 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
20 June 2024

Statement of Profit & Loss & Other Comprehensive Income

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 \$	2022 \$
Income		6,278,218	7,756,075
Other operating income	6.1	357,360	401,733
		6,635,578	8,157,808
Administrative expenses	6.2(a)	(1,020,976)	(939,501)
Operating expenses	6.2(b)	(1,515,307)	(1,279,903)
Personnel expenses	6.2(c)	(4,720,477)	(3,701,147)
		(621,182)	2,237,257
Net financing income	6.3	3,823	17,894
Operating (loss)/profit before tax		(617,359)	2,255,151
Income tax benefit	7(a)	330,212	592,788
Net (loss)/profit after tax		(287,147)	2,847,939
Other comprehensive income			
Change in fair value of investments	11(c)	726,116	978,254
Revaluation of property, plant and equipment, net of tax		-	2,165,189
Total comprehensive income for the year		438,969	5,991,382

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 2023

	Notes	2023 \$	2022 \$
Asset Revaluation Reserve			
Balance at the beginning of the year		6,245,239	4,080,050
Gain on revaluation, net of tax		-	2,165,189
Balance at the end of the year		6,245,239	6,245,239
Fair Value Reserve			
Balance at the beginning of the year		6,046,928	5,068,674
Other comprehensive income	11(c)	726,116	978,254
Balance at the end of the year		6,773,044	6,046,928
Retained earnings			
Balance at the beginning of the year		11,550,652	8,702,713
Net (loss)/profit		(287,147)	2,847,939
Balance at the end of the year		11,263,505	11,550,652
Total equity		24,281,788	23,842,819

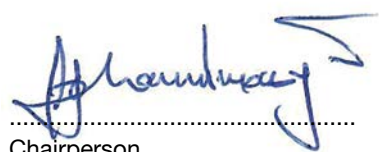
The accompanying notes form an integral part of this Statement of Changes in Equity.

Statement of Financial Position

AS AT 31 DECEMBER 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current assets			
Cash and cash equivalents	8	2,012,367	2,611,775
Trade receivables	9	105,968	113,034
Current tax asset	7(c)	11,387	11,444
Other receivables	10	2,028,826	1,776,973
Investments	11(a)	500,000	500,000
Total current assets		4,658,548	5,013,226
Non-current assets			
Investments	11(b)	12,828,046	12,101,930
Property, plant and equipment	12	7,558,697	7,652,926
Intangible assets	13	527,132	331,103
Deferred tax asset	7(b)	7,761	
Right-of-use assets	24	66,003	66,753
Total non-current assets		20,987,639	20,152,712
TOTAL ASSETS		25,646,187	25,165,938
EQUITY AND LIABILITIES			
Shareholders' equity			
Reserves		13,018,283	12,292,167
Retained earnings		11,263,505	11,550,652
TOTAL EQUITY		24,281,788	23,842,819
Current liabilities			
Trade and other payables	14	1,188,262	841,811
Employee benefits	15	99,798	82,501
Lease liability	24	17	17
Total current liabilities		1,288,077	924,329
Non-current liabilities			
Deferred tax liabilities	7(b)	-	322,451
Lease liability	24	76,322	76,339
Total non-current liabilities		76,322	398,790
TOTAL LIABILITIES		1,364,399	1,323,119
TOTAL EQUITY AND LIABILITIES		25,646,187	25,165,938

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 2023

	Notes	2023 \$	2022 \$
Operating activities			
Cash receipts from customers		6,051,937	6,768,781
Cash payments to employees and suppliers		(6,481,684)	(5,345,039)
Cash (used in)/generated from operations		(429,747)	1,423,742
Income tax refund (net)		57	13,618
Interest received		8,786	22,858
Dividends received		338,854	312,938
Cash flows (used in)/from operating activities		(82,050)	1,773,156
Investing activities			
Acquisition of property, plant and equipment		(282,411)	(66,540)
Proceeds from sale of assets		157	206
Acquisition of intangible assets		(230,124)	(62,420)
Cash flows used in investing activities		(512,378)	(128,754)
Financing activities			
Payment of lease liability		(4,980)	(2,490)
Cash flows used in financing activities		(4,980)	(2,490)
Net (decrease)/increase in cash and cash equivalents		(599,408)	1,641,912
Cash and cash equivalents at 1 January		2,611,775	969,863
Cash and cash equivalents at 31 December	8	2,012,367	2,611,775

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 2023

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) 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 12th June 2024.

(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 2023 (unless otherwise stated). These amendments did not have an impact on the Authority.

- Definition of Accounting Estimates - Amendments to IAS 8;
- Disclosure of Accounting Policies - Amendments to IAS 1 and IFRS Practice Statement 2; and
- Deferred Tax related to Assets and Liabilities arising from a Single Transaction – Amendments to IAS 12;

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
Amendments to IFRS 16: Lease Liability in a Sale and Leaseback	1 January 2024
Amendments to IAS 1: Classification of Liabilities as Current or Non-current	1 January 2024
Supplier Finance Arrangements - Amendments to IAS 7 and IFRS 7	1 January 2024

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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:

Administration buildings	40 years
General administrative assets	5- 20 years
Plant, furniture and office equipment	10 - 20 years
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 2023

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 2023

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 2023

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 2023

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;
- 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 2023

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 2023

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 2023

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. These waivers were for the first quarter of 2022 for aerodrome licence renewal fees amounting to \$31,187 during the 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.

(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.

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

FOR THE YEAR ENDED 31 DECEMBER 2023

NOTE 5. SUMMARY OF ACCOUNTING POLICIES *(continued)*

(n) Taxes *(continued)*

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 2023

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.

	2023 \$	2022 \$
NOTE 6.1. OTHER OPERATING INCOME		
Dividends	338,854	312,938
Sundry	18,506	88,795
	357,360	401,733
NOTE 6.2. EXPENSES		
(a) Administrative expenses		
Amortisation expenses	(34,095)	(35,779)
Amortisation expense of right-of-use assets	(750)	(750)
Auditors remuneration and accounting fees	(18,000)	(15,000)
Board member allowance and related expenses	(102,534)	(46,517)
Expected credit loss	(1,555)	-
Depreciation	(349,247)	(340,490)
Insurance	(514,795)	(500,965)
	(1,020,976)	(939,501)

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

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 \$	2022 \$
(b) Operating expenses		
Advertising	(60,948)	(26,921)
Accident investigation	(475)	(15,670)
Consultancy	(226,856)	(87,885)
Customs duty and freight	(3,408)	(7,328)
Legal fees	(15,260)	(72,713)
Medical supplies	(80,251)	(54,242)
Other expenses	(70,120)	(25,900)
Loss on disposal of assets	(21,734)	(36,295)
Fire alarm monitoring	(4,336)	(5,465)
Property survey and valuation	(11,491)	(14,939)
Green management and rubbish disposal	(37,952)	(38,182)
Pilot license books	-	(25,223)
Revaluation loss	-	(120,586)
Travel and accommodation	(367,293)	(226,816)
Protective gear	(4,825)	(7,636)
Publications	(2,940)	(6,183)
Repairs and maintenance	(106,084)	(60,728)
ICAO USAP - CMA Audit Expenses	(19,575)	-
Utilities and supplies	(427,788)	(394,869)
Vehicle maintenance and fuel	(53,971)	(52,322)
	(1,515,307)	
	(1,279,903)	
(c) Personnel expenses		
Salaries	(3,307,775)	(2,671,612)
Fringe benefit tax	(13,961)	(11,621)
Fiji National Provident Fund employers contribution	(248,041)	(168,290)
Fiji National University levy	(38,007)	(31,686)
Leave expenses	(502,482)	(500,507)
Staff training	(610,211)	(317,431)
	(4,720,477)	
	(3,701,147)	
The average number of employees during the year	66	63
NOTE 6.3. FINANCE INCOME AND EXPENSE		
Interest income	8,786	22,858
Interest expenses - lease liability	(4,963)	(4,964)
	3,823	17,894
NOTE 7. INCOME TAX		
Income tax expense recognised in the income statement		
(a) A reconciliation between tax benefit and the product of accounting profit multiplied by the tax rate for the years ended 31 December 2023 and 2022 is as follows:		
Accounting profit before income tax	(617,359)	2,255,151
Fiji's statutory income tax rate 25% (2022: 20%)	(154,340)	451,030
Tax effect of non-deductible items	(151,440)	(81,039)
Effect of change in tax rate	(27,578)	-
Prior year tax losses derecognised	-	(820,874)
Restatement of deferred tax liability	-	(186,962)
Others	3,146	45,057
Income tax benefit attributable to operating loss	(330,212)	(592,788)

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

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 \$	2022 \$
NOTE 7. INCOME TAX (continued)		
(b) Deferred income tax at 31 December relates to the following:		
(i) <u>Deferred tax asset (recognised at 25% (2022: 20%) tax rate)</u>		
Provisions for employee entitlements	24,950	16,500
Allowance for expected credit loss	3,831	2,754
Tax losses	744,905	403,509
Balance at the end of the year	<u>773,686</u>	<u>422,763</u>
(ii) <u>Deferred tax liability</u>		
Accelerated depreciation for tax purposes	146,904	118,495
Capital gain	619,021	626,719
Balance at the end of the year	<u>765,925</u>	<u>745,214</u>
Net deferred tax assets/(liabilities)	<u>7,761</u>	<u>(322,451)</u>
(c) Current tax asset		
Balance - 1 January	11,444	25,060
Add: withholding taxes paid	863	2,286
	<u>12,307</u>	<u>27,346</u>
Less: refund received	920	15,902
	<u>11,387</u>	<u>11,444</u>
NOTE 8. CASH AND CASH EQUIVALENTS		
Cash on hand	550	550
Cash at bank	2,011,817	2,611,225
	<u>2,012,367</u>	<u>2,611,775</u>
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.		
NOTE 9. TRADE RECEIVABLES		
Trade receivables	85,500	62,813
Receivables from related parties (Note 20)	35,793	63,991
Less: allowance for expected credit loss	(15,325)	(13,770)
	<u>105,968</u>	<u>113,034</u>
Trade and other receivables are non-interest bearing and are generally on 30-90 day terms. As at 31 December 2023, trade receivables at nominal value of \$15,325 (2022: \$13,770) were impaired.		
Movement in the provision for impairment of receivables were as follows:		
At 1 January	13,770	41,492
Charge for the year	1,555	(27,722)
31 December	<u>15,325</u>	<u>13,770</u>
0 - 3 months	120,005	126,804
More than 3 months	1,288	-
	<u>121,293</u>	<u>126,804</u>
NOTE 10. OTHER RECEIVABLES		
Prepayments and deposits	199,473	286,164
Unit Trust of Fiji dividends accrued	169,427	162,166
Departure Tax (Note 20)	1,488,980	1,303,465
Other assets	170,946	25,178
	<u>2,028,826</u>	<u>1,776,973</u>

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

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 \$	2022 \$
NOTE 11. INVESTMENTS		
(a) <i>Current</i>		
Interest-bearing deposits	500,000	500,000
(b) <i>Non-current</i>		
Units in Unit Trust of Fiji	12,828,046	12,101,930
Total investments	13,328,046	12,601,930
(c) Reconciliation of available-for-sale financial assets		
Opening balance	12,101,930	10,623,676
Acquisition of 201,612 units at \$2.48	-	500,000
Change in fair value of Unit Trust of Fiji units - transfer to fair value reserve	726,116	978,254
	12,828,046	12,101,930
(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	6,773,044	6,046,928
	12,828,046	12,101,930

4,840,772 units valued at re-purchase price of \$2.65 per unit (2022: @ \$2.50).

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	2,500,000
Revaluations	-	480,000
At 31 December	2,980,000	2,980,000

Buildings

Deemed cost:

At 1 January	3,145,000	2,898,038
Revaluations	-	355,000
Additions	43,483	13,291
Disposals	-	(121,329)
At 31 December	3,188,483	3,145,000

Depreciation and impairment

At 1 January	13,104	335,365
Depreciation charge for the year	79,014	73,674
Elimination of accumulated depreciation on revaluation	-	(383,627)
Disposals	-	(12,308)
At 31 December	92,118	13,104

Net book value	3,096,365	3,131,896
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Notes to and Forming Part of the Financial Statements (Cont'd)

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 \$	2022 \$
NOTE 12. PROPERTY, PLANT AND EQUIPMENT (continued)		
<u>Motor vehicles</u>		
<i>Deemed cost:</i>		
At 1 January	551,365	580,035
Revaluations	-	(28,670)
Additions	161,593	
At 31 December	712,958	551,365
<i>Depreciation and impairment</i>		
At 1 January	53,879	476,565
Depreciation charge for the year	115,660	108,201
Elimination of accumulated depreciation on revaluation	-	(530,887)
At 31 December	169,539	53,879
Net book value	543,419	497,486
<u>Furniture, fittings and equipment</u>		
<i>Deemed cost:</i>		
At 1 January	1,087,732	1,218,799
Revaluations	-	(56,258)
Additions	77,335	47,746
Disposals	(29,240)	(122,555)
At 31 December	1,135,827	1,087,732
<i>Depreciation and impairment</i>		
At 1 January	49,691	718,611
Depreciation charge for the year	154,573	158,613
Disposal -Depreciation	(7,350)	
Elimination of accumulated depreciation on revaluation	-	(827,533)
At 31 December	196,914	49,691
Net book value	938,913	1,038,041
<u>Work in progress</u>		
<i>Deemed cost:</i>		
At 1 January	5,503	-
Additions	-	5,503
Transfer from WIP	(5,503)	-
At 31 December	-	5,503
Net book value	7,558,697	7,652,926

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

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 \$	2022 \$
NOTE 13. INTANGIBLE ASSETS		
<u>Software costs</u>		
At 1 January	340,946	311,226
Revaluations	-	(7,000)
Addition	-	62,420
Disposals	-	(25,700)
At 31 December	340,946	340,946
 <i>Amortisation and impairment:</i>		
At 1 January	9,843	119,091
Amortisation	34,095	35,779
Elimination of accumulated depreciation on revaluation	-	(130,892)
Disposal	-	(14,135)
At 31 December	43,938	9,843
 Net book value:	297,008	331,103
 <u>Work in progress</u>		
Deemed cost:		
At 1 January	-	59,299
Additions	230,124	-
Transfer from WIP	-	(59,299)
At 31 December	230,124	-
 Net book value:	527,132	331,103
NOTE 14. TRADE AND OTHER PAYABLES		
Trade payables	28,688	20,798
Value Added Tax payable	179,367	169,885
Airport license billed in advance	143,704	141,411
Income received in advance from related parties (Note 20)	510,106	404,063
Other payables	326,397	105,654
	1,188,262	841,811
NOTE 15. EMPLOYEE BENEFITS		
<i>Current</i>		
Employee leave entitlements	99,798	82,501

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 2023

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 \$6,750,182
- business interruption of \$3,420,000
- cyclone of \$10,009,310

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 year 2023 has flown by a rapid pace, with a lot happening in the aviation space. What aviation experts had predicted would be a slow return to pre-pandemic traffic and passenger levels, has instead turned out to be a fast recovery and growth exceeding in some months traffic and passenger levels of 2019.

The Authority, in aviation, is at an exciting juncture, one where aviation is evolving at a very fast and interesting manner. Established norms are being challenged and the industry continues to call for more innovative solutions to enable us to keep abreast of the continuous changes. CAAF is working on this within the confines that it finds itself in; resource (manpower) shortage, increase in operator requests, and new entrants and activities, to name a few.

To be able to meet the growth that is happening in aviation, the International Civil Aviation Organisation's (ICAO) Asia Pacific Office, in April this year, held the Civil Aviation Master Planning (CAMP) training, for the Asia Pacific region in Nadi. Master planning of the aviation system is vital to ensuring revitalization of the aviation sector in our post pandemic recovery. In addition and as per the endorsement of the Host State Agreement, Fiji Government, through CAAF, has commenced with the preparation of hosting the ICAO Liaison Officer for the PSIDS from October 2023.

Fiji also underwent ICAO Universal Security Audit from 06th to 16th June 2023 with no significant security concerns raised. Fiji was last audited in this area in 2012.

Also, in June 2023, Government of Fiji announced its 2023-2024 National Budget which included a revision to the income tax rate. The income tax rate will be raised from 20% to 25% and impacts deferred tax balances recorded in the current year at revised rate which has been substantively enacted at 31 December 2023. This also impacts the financial results, tax payable and deferred tax balances in the current and subsequent financial years.

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

The Authority has embarked on a digitalisation project which will see most of its services/resources being automated for the enhancement of CAAF's oversight role. This includes the implementation of e-examination system and cloud back-up solutions for all of its software.

CAAF is committed to ensuring the safety, security, and efficiency of aviation operations in its jurisdiction and strives to reflect certain key values in the discharge of its duties; professionalism, accountability, commitment and integrity. As it continues to evolve, it has become imperative to modernize and strengthen our brand identity to better reflect our evolving vision, mission, values and strategic goals. Our current brand has faithfully represented us over the years, but the dynamic nature of the aviation sector and the increasing demands for safety and security oversight require a comprehensive rebranding exercise to address these contemporary challenges and opportunities. This project is expected to be concluded in 2024.

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

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 \$	2022 \$
NOTE 19. EXPENDITURE COMMITMENTS		
(i) Capital commitments:	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	183,264	188,991
Minimum lease payments	<u>211,899</u>	<u>217,626</u>

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 (from 17 April 2023)
Mr Peceli Baleikorocau	Deputy Chairman
Mr James Sowane	Director (from 17 April 2023)
Ms Marigold Moody	Director (from 17 April 2023)
Mr George Tudreu	Director (from 17 April 2023)
Mr Isikeli Tomi Waqa	Director (from 17 April 2023 to 14 Aug 2023)
Mr Ashneel Chand	Director (from 17 April 2023)
Mr Mikaele Leawere	Director (from 17 April 2023)
Mr Arvind Singh	Director (from 08 May 2023 to 23 Jan 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	715,341	514,507
FNPF (Employer Share 7% from 01/01/2023)	48,483	30,228
	<u>763,824</u>	<u>544,735</u>

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	1,215,917	873,251
	Expenses	33,199	47,190
Airports Fiji Limited	Revenue	291,437	318,319
	Expenses	5,898	4,751
Fiji Revenue and Customs Service	Departure tax	3,726,887	2,626,986
Government of Fiji	Grant	668,955	3,501,068

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

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 \$	2022 \$
NOTE 20. RELATED PARTIES (continued)		
Related party relationships (continued)		
(Payables)/receivables from related parties disclosed in the financial statements as follows:		
Fiji Revenue and Customs Service	1,488,980	1,303,465
Airports Fiji Limited	11,803	24,333
Fiji Airways	23,990	39,658
Fiji Airways	(510,106)	(404,063)
Total net amount owing as at 31 December	1,014,667	963,393
Disclosed as:		
Departure tax (Note 10)	1,488,980	1,303,465
Income in advance (Note 14)	(510,106)	(404,063)
Trade receivables (Note 9)	35,793	63,991
	1,014,667	963,393

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) Price risk

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 2023, the Authority had 2 customers that owed totalled more than \$15,000 and accounted for approximately 33.68% of all receivables. (2022: 2 customer that owed more than \$60,000 for approximately 50.46% of all the receivables).

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

	Days past due				Total
	< 30 days	31-60 days	61-90 days	> 91 days	
	\$	\$	\$	\$	\$
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

31 December 2022

	Days past due				Total
	< 30 days	31-60 days	61-90 days	> 91 days	
	\$	\$	\$	\$	\$
Expected credit loss rate	10%	15%	11%	25%	
Estimated total gross carrying	87,496	1,783	37,089	436	126,804
Expected credit loss	9,173	265	4,221	111	13,770

(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 to the dynamic nature of the underlying business, the Authority aims to maintain flexibility in funding by keeping 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 2023 based on contractual undiscounted payments.

Year ended 31 December 2023

	On demand	Less than 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

Year ended 31 December 2022

	On demand	a year	1 to 5 years	> 5 years	Total
				\$	\$
Trade and other payables	-	841,811	-	-	841,811
Lease liabilities	-	4,980	24,900	413,340	443,220
	-	846,791	24,900	413,340	1,285,031

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023.

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.

	2023 \$	2022 \$
Trade and other payables	1,188,262	841,811
Less: cash and short term deposits	(2,012,367)	(2,611,775)
Net debt	(824,105)	(1,769,964)
Equity	24,281,788	23,842,819
Total capital	24,281,788	23,842,819
Capital and net debt	23,457,683	22,072,855
Gearing ratio	-3.51%	-8.02%

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	2,012,367	2,611,775
Available-for-sale investments	12,828,046	12,101,930
Trade and other receivables	105,968	113,034

Financial liabilities

Trade and other payables	1,188,262	841,811
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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 2023

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:

	AFL Land \$	Other Asset \$	Total \$
As at 1 January 2022	67,503	160,619	228,122
Amortisation expense	(750)		(750)
Termination	-	(160,619)	(160,619)
As at 31 December 2022	66,753	-	66,753
Amortisation expense	(750)	-	(750)
As at 31 December 2023	66,003	-	66,003

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

	2023 \$	2022 \$
As at 1 January	76,356	197,596
Accretion of interest	4,963	4,964
Payments	(4,980)	(2,490)
Rent concessions	-	(2,490)
De-recognition of liability	-	(121,224)
As at 31 December	76,339	76,356
Current	17	17
Non-current	76,322	76,339
	76,339	76,356
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	4,964
Variable lease payments (rent concessions)	-	(2,490)
Total amount recognised in profit or loss	5,713	3,224

The Authority had total cash outflows for leases of \$4,980 in 2023 (2022: \$2,490).

As at 31 December 2023	< 3 months months	3 to 12	1 to 5 years	> 5 years	Total
Lease liabilities	830	4,150	24,900	408,360	438,240

NOTE 25. GOVERNMENT GRANT

For the year 2023, a grant of \$668,955 VEP (2022: \$3,501,068 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 2023

	2023 \$	2022 \$
Income		
Airworthiness fees	662,712	685,937
Pilots/engineers license/airport license fees	1,218,202	940,622
Government grant	668,955	3,501,068
Departure tax	3,726,887	2,626,986
Rental from agricultural lease	1,462	1,462
	6,278,218	7,756,075
Other operating income	366,146	424,591
Total income	6,644,364	8,180,666
Expenses		
Advertising	60,948	26,921
Accident investigation	475	15,670
Auditors remuneration and accounting fees	18,000	15,000
Amortisation of software license	34,095	35,779
Amortisation expense of right-of-use assets	750	750
Board member allowances and related expenses	102,534	46,517
Consultancy	226,856	87,885
Customs duty and freight	3,408	7,328
Depreciation	349,247	340,490
Expected credit losses	1,555	-
Insurance	514,795	500,965
Interest expense on lease liabilities	4,963	4,964
Leave expenses	502,482	500,507
Legal fees	15,260	72,713
Loss on disposal of assets	21,734	36,295
Fire alarm monitoring	4,336	5,465
Property survey and valuation	11,491	14,939
Green management and rubbish disposal	37,952	38,182
Pilot license books	-	25,223
Medical supplies	80,251	54,242
Other expenses	70,120	25,900
Protective gear	4,825	7,636
Publications	2,940	6,183
Repairs and maintenance	106,084	60,728
ICAO USAP - CMA Audit Expenses	19,575	-
Revaluation loss	-	120,586
Salaries and wages	3,607,784	2,883,209
Staff training	610,211	317,431
Travel	367,293	226,816
Utilities and supplies	427,788	394,869
Vehicle maintenance and fuel	53,971	52,322
Total expenses	7,261,723	5,925,515
(Loss)/profit before income tax	(617,359)	2,255,151



CERTIFIED ISO 9001

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