



Fiji Public Service Association

82nd Annual General Meeting

29th March 2025

Annual Report

2024

Continuing 8 decades of Struggle for Workers Rights, Dignity & Justice

Fiji Public Service Association - Honours Board



FPSA Interim Council. Estab: 23rd Sept 1943. Henry Fryer (*President*), Robert C. Caten (*Secretary*)
Members: *B. Raghvanand, Ravuama Vunivalu, Dwarka Singh, Ulaiasi Vosabalavu*

Year	President	Vice President	Gen Secretary	Gen Treasurer
1943	R. B. Ackland	-	D. Pittman	D. Pittman
1944	E. C. Woodward	R. B. Ackland	D. Pittman	D. Pittman
1945	Henry Fryer	E. C. Woodward	E. J. Hart	E. J. Hart
1946	H. Fryer, E. Woodward	E. Woodward R.B.Ackland	E. J. Hart	J. Amputch
1947	B. Raghvanand	R. B. Ackland	M. E. Embersen	M. E. Embersen
1948	G. K. Roth	J. Amputch	M. E. Embersen	M. E. Embersen
1949	James Taylor	B. Raghvanand	Ateca Vunivalu	W. J. E. Eason
1950	Colin Marshall	B. Raghvanand	Losalini Uliviti	R. K. Cheta
1951	Colin Marshall	B. Raghvanand	Losalini Uliviti	R. K. Cheta
1952	Colin Marshall	-	Losalini Uliviti	R. K. Cheta
1953	Dwarka Singh	-	A. M. Tuidraki	R. K. Cheta
1954	W. J. E. Eason	-	A. M. Tuidraki	R. K. Cheta
1955	Dwarka Singh	-	C. P. Sharma	Deo Dutt Singh
1956	W. J. E. Eason	-	C. P. Sharma	Tamesar Bhim
1957	K. R. Fleischman	-	S. Savu	Deo Dutt Singh
1958	Timoci Tuivaga	M. T. Khan	P. D. Naqasima	Deo Dutt Singh
1959	Timoci Tuivaga	M. T. Khan	P. D. Naqasima	Deo Dutt Singh
1960	Timoci Tuivaga	M. T. Khan	P. D. Naqasima	Dhirendra P. Singh
1961	M. M. Ashraf	-	Sundar Singh	C. P. Sharma
1962	R. H. Bechan	-	K. Kurup	C. Andrews
1963	R. H. Bechan	-	Raja Ram	Lashkar Singh
1964	Jonati Mavoava	Tamesar Bhim	Yashwant Singh	David Peters
1965	Jonati Mavoava, T. Bhim	Tamesar Bhim, J. Artack	Govind Prasad	David Peters
1966	Tamesar Bhim	M. V. Buadromo	Govind Prasad	H. J. Khunkun
1967	Atfoa Varea	Mohd A. Sahib	Govind Prasad	Dhirendra P. Singh
1968	Atfoa Varea	Mohd A. Sahib	Govind Prasad	Dhirendra P. Singh
1969	Charles Walker	Tamesar Bhim	Ken F. Vera	Dhirendra P. Singh
1970	Charles Walker, C.P.Sharma	T. Bhim, W. Bakalevu	Mahendra P. Chaudhry	John O'Brien
1971	C. P. Sharma	Atfoa Varea, W. Bakalevu	M. P. Chaudhry	John O'Brien
1972	C. P. Sharma	Rasik Lal, E. B. Waqairawai	M. P. Chaudhry	John O'Brien
1973	Atfoa Varea	Rasik Lal, E. B. Waqairawai	M. P. Chaudhry	John O'Brien
1974	A. Varea, M. P. Chaudhry	Rt O. Gavidi, Jan Mohammed	M. P. Chaudhry	J. O'Brien, S.Chandra
1975	E. B. Waqairawai	J. Mohammed, I. Tuianaqalau	M. P. Chaudhry	Satish Chandra
1976	E. B. Waqairawai	I. Tuianaqalau, D.P. Singh	M. P. Chaudhry	Satish Chandra
1977	E. B. Waqairawai	I. Tuianaqalau, D.P. Singh	M. P. Chaudhry	Satish Chandra
1978	Timoci U. Bavadra	I. Tuianaqalau, D.P. Singh	M. P. Chaudhry	Satish Chandra
1979	T. U. Bavadra	D.P. Singh, J. Leweniqila	M. P. Chaudhry	Satish Chandra
1980	T. U. Bavadra	D.P. Singh, J. Leweniqila	M. P. Chaudhry	Satish Chandra
1981	T. U. Bavadra	D. P. Singh, Laikini Jiko	M. P. Chaudhry	Satish Chandra
1982	T. U. Bavadra	D. P. Singh, Laikini Jiko	M. P. Chaudhry	Satish Chandra
1983	T. U. Bavadra	D. P. Singh, Laikini Jiko	M. P. Chaudhry	Satish Chandra
1984	T. U. Bavadra	D. P. Singh, Laikini Jiko	M. P. Chaudhry	Satish Chandra
1985	T. U. Bavadra	D. P. Singh, Laikini Jiko	M. P. Chaudhry	Satish Chandra



Industria Cum Dignitate

Fiji Public Service Association

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<u>Affiliations:</u>		
CPSU	:	Confederation of Public Sector Unions (Fiji)
PSI	:	Public Service International (HQ, France)
ITF	:	International Transport Workers Federation (HQ, London)

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*"What the world needs now is solidarity. With solidarity
we can defeat the virus and build a better world."*

UN Secretary-General Antonio Guterres



FIJI PUBLIC SERVICE ASSOCIATION

82nd National Annual General Meeting

Saturday 29th March 2025

PRELIMINARY NOTICE OF MEETING

In accordance with Clause 63 of FPSA Constitution, this **Preliminary Notice** is hereby given to Members of the Fiji Public Service Association that the **82 National Annual General Meeting** shall be convened on or about **Saturday 29th March 2025** in Lautoka.

The exact place, date, time and the nature of business (Agenda) shall be published fourteen (14) clear days before the day of the Meeting in a **Confirmatory Notice** (*per Form A2*) to be issued pursuant to Clause 64 (a). Further details of Motions (if any) will also be published in FPSA's Journal *Service Worker*, as required under Clause 64 (b).

This Preliminary Notice also invites Motions (under Clauses 70 or 96) that Financial Members may wish to submit at the 82 NAGM.

Motions (*if any*) shall be on the respective Forms C or D provided for the purpose and may be obtained from the General Secretary at FPSA Headquarters, GPO Box 1405, Suva. All Motions (*if any*) MUST be received by the General Secretary prior to 04.00pm on **Friday 14th March, 2025**

(sgd)

Judith Kotobalavu

GENERAL SECRETARY



Fiji Public Service Association
82 National Annual General Meeting
Saturday 29th March 2025
Confirmatory Notice of Meeting
(clause 64a)

In accordance with Form A1 and Clause 63 of the FPSA Constitution, a *Preliminary Notice* on this subject was published on Wednesday 5th February, 2025. Pursuant to Clause 64 (a) of FPSA Constitution, this ***Confirmatory Notice*** [per Form A2] is given to FPSA National Councillors and appointed Branch Delegates that the ***82 National Annual General Meeting*** [NAGM] of the Association shall be convened, as follows:

Day/Date : **Saturday 29th March 2025**
Time : **10.30 am**
Venue : **Fiji Girit Centre, Lautoka**

The **Agenda** for the 2025 FPSA 82 National AGM shall be:

- 1) Opening: Quorum, Apologies, *Presidential Welcome* Address.
- 2) Confirmation of *Notice & Agenda* for the 2025 82 NAGM.
- 3) *Introduction* & Roll Call of 2025 Delegates to 82 NAGM.
- 4) Confirmation of *Minutes* of 2024 81 NAGM & Matters Arising.
- 5) Presentation of *2024 National Activities Report* & Matters Arising.
- 6) Presentation of *2024 FPSA Financial Report* & Matters Arising.
- 7) Appointment of 2025 *Auditors* of the Association.
- 8) *Motions* for the 2025 FPSA 82 National AGM (if any).
- 9) *General*: Other business (*with the permission of the Chair*).

As required under Clause 64 (b) of the Constitution, details of the valid *Motions* (if any) for the 2025 82 FPSA NAGM will be published in FPSA's journal *Service Worker* [Vol 49, No.01/2025] for your information and attention. The balloting schedule for the *Motions* (if any) will also be notified in the *Service Worker*, as necessary. All National Councillors and Branch Delegates are urged to attend. (*Refreshments will be provided*)

(Sgd)
Judith Kotobalavu
GENERAL SECRETARY





Fiji Public Service Association
Minutes of 81st National Annual
General Meeting [2024]
Saturday 25th March 2024
Lower Hall, Civic Centre, Suva.

1. Agenda Item 1: Opening & Commencement

1.1 Present: **Principal Officers**

Bro Ropate Pareti	- National President - Chair
Sis Shaleeni P. Singh	- National Vice President
Bro Kamlesh Chand	- National Vice President
Sis Reapi Nayacakalou	- National Vice President
Bro Emosi Qiokacikaci	- General Treasurer
Sis Judith Kotobalavu	- General Secretary

National Councillors:

National Councillors – General	= 04
National Councillors – Youth	= 02
National Councillors – Branches	= 08

Appointed Branch Delegates:

Labasa Branch	= 10
Savusavu Branch	= 03
Western Branch	= 21
Suva Central	= 55

1.2 In Attendance: Master Ceremony [MC] – Bro Silvanus Chetty
FPSA Secretariat Staff

1.3 **Preliminaries**

Quorum: After the Registration Committee confirmed the presence of a quorum, the Master of Ceremony Bro Silvanus Chetty welcomed the Councillors and Delegates to the 81 FPSA National Annual General Meeting [NAGM] with a word of prayer. The meeting was called to order at 10.00am..

2.0 *Agenda Item 2 :* Presidential Address

2.1 At the request of the MC, the National President Bro Ropate Pareti welcomed the members to the National Delegates meeting. He thanked all members that attended the meeting and importantly for being part of the FPSA. Moreover, the National President Bro. Ropate Pareti informed the delegates that FPSA has a lot of history of which former member were shaped by the Association namely, Ratu Sir Kamisese Mara, Mr Timoci Bavadra, Mr Mahendra Chaudhry, Mr Laisenia Qarase and also Ms Losalini Dovi who was the former General Secretary of the Association.

- 2.2 He also reminded members that when attending meetings, they don't need to withhold themselves, pose questions, and not to be on the sideline as they are never meant to be, but rather take the frontline because the Association needs them as members, and the Association is theirs.
- 2.3 **Obituary** : After the Presidential Address, the MC called on the meeting to observe a minute of silence in memory of former members who passed away recently and who are part of the FPSA during their working life and union membership.
2. Agenda Item 3: **Notice of 2024 Meeting & Agenda**
- 2.1 **Confirmation of 81st NAGM Notices**: At the Chair's invitation, the General Secretary Sis Judith Kotobalavu read out the *Preliminary and Confirmatory Notices and Agenda* for the 81st NAGM as published on 27th January 2024 and 8th March 2024 respectively in the *Fiji Time*.
- 2.2 At the four 2024 Branch AGMs over the past two weeks, the rank and file Members of FPSA were also informed of the salient details of the 81st NAGM by the HQ officials who attended the BAGMs. The Chair then called for a motion from the floor to confirm the Notice and the Agenda, as published.
- 2.3 **MOVED** Bro Rahul Krishneel (Labasa) **SECONDED** Sis Varanise Tusaqa (Lautoka), **THAT** the Preliminary and Confirmatory Notices & Agenda for the 81 FPSA NAGM, as published and circulated be **CONFIRMED and ADOPTED**. The Motion was **CARRIED** on voices.
3. Agenda Item 4: **Observations & Roll Call 2024 NAGM**
- 3.1 **Introductions**: At the request of the Chair, MC Bro Silvanus Chetty introduced the Association's Principal Officers and National Councillors to the meeting. He thanked all Delegates for making the effort to attend BAGMs and also those who travelled from the Northern and the Western Divisions for this NAGM.
- 3.2 **Roll Call of Delegates**: The MC then conducted a roll call of the appointed Delegates from the four FPSA Branches who were recognised by the house.
4. Agenda Item 5: **80th 2023 NAGM Minutes & Matters Arising**
- 4.1 **Presentation of 80th NAGM Minutes**: The National President, tabled the Minutes of the 80th NAGM, held on Saturday 23rd March, 2023 and requested Madam General Secretary for the presentation of the Minutes. Madam GS informed the members that the Minutes are printed in the *2024 FPSA Annual Report*, on pages 4 to 9, and briefed the delegates on page by page basis. The Chair then called for corrections/ amendments, if any, from the Delegates to the 2023 AGM Minutes. As there was none, the Chair then called for a motion to confirm the Minutes of the 79th NAGM.
- 4.2 **Matters Arising**: No issues were raised on the Minutes of the 80th NAGM.
- 4.3 As there were no comments and queries from the Delegates and noting the Minutes of the NAGM meeting have been presented at all Branch AGMs, the Chair called for a Motion to Adopt the Minutes of the 80th NAGM.

4.4 **MOVED** Bro Mahendra Sami (Savusavu) **SECONDED** Bro Silvanus Chetty (Labasa) **THAT** the Minutes of the 80th NAGM and **Matters Arising** be **ADOPTED**. The Motion was **CARRIED**.

5. Agenda Item 6: **FPSA 2023 Activities Report**

5.1 **Presentation:** The National President, Bro Ropate Pareti introduced the Agenda item 06 on the 2023 FPSA Activities Report and requested Madam GS for the presentation to the Delegates. Madam GS reminded the Delegates that as per FSPA Constitution, the FPSA 2023 Activities Report was formally tabled at each 2024 Branch AGM to allow the rank and file members at the four (4) branches to read, discuss and comment on the contents. She informed the members that she will present supplementary report and details or clarifications as necessary.

Address by FPSA General Secretary : Madam General Secretary, Sis Judith Kotobalavu delivered her supplementary address which supplemented the 2023 Activities Report. The full text of the Address by the General Secretary is contained in **Attachment A** in these minutes. The major topics covered were :

- (i) **PUBLIC SERVICE COMMISSION – on the appointment of the Chairman of PSC**
- (ii) **FIJI ECONOMIC REVIEW**
- (iii) **2023/2024 NATIONAL BUDGET**
- (iv) **NATIONAL DEBT**
- (v) **NATIONAL MINIMUM WAGE [NMW] & INCOME POLICY**
- (vi) **FIJI NATIONAL PROVIDENT FUND**
- (vii) **LABOUR MIGRATION**
- (viii) **CLIMATE CHANGE**
- (ix) **PUBLIC SERVICE INTERNATIONAL [PSI]**
- (x) **INTERNATIONAL TRANSPORT FEDERATION [ITF]**

After the completion of an extensive address, Madam GS commended the Report to the NAGM with personal thanks to the house for their attention and forbearance. The Chair invited the Delegates present to raise queries, comments and to seek clarification as necessary on the Report and the additional remarks by the GS.

5.2 **Comments :** Clarifications were sought on the National Budget of the Unskilled workers wage rate of \$5/hour. Madam GS responded that the \$5/hr was the election promises by the political party. In regards to Cost of Living, delegate requested for COLA as the cost of living had been increasing for the past 16 years. Madam GS informed the delegates that the Association had filed a salary increase for the civil service and government entities which is before the Arbitration Court. Unfortunately, the matter had been put on hold due to the non appointment of the Chairman. Negotiations had also been going with the Ministry of Civil Service in regards to the increase of salaries for civil servants and government statutory entities. A request was also made during the meeting if the Association can look into the review of the Appraisal Form as the way it is designed which is not suitable for all civil service.

5.3 Since there were no more queries or comments from the floor the National President called for a Motion to adopt the comprehensive 2023 Activities Report.

- 5.4 **Adoption :MOVED** *Sis Losana Tarau (Suva)* **SECONDED** *Sis Silipa Senikuraciri (Suva)* **THAT** the 2023 Activities Report and Matters Arising be **ADOPTED.** **CARRIED.**
6. **Agenda Item 7: Audited Financial Report 2023**
- 6.1 **Presentation:** The National President called on the General Treasurer [GT] to present the FPSA audited Financial Report. Bro GT first informed the members that the 2023 Audited Financial Report have been adopted by the Executive Board, National Council members and also submitted at all four (4) branches respectively. He pointed out that each page of the Audited report printed from page 44 to 67. He also highlighted that 2023 was the challenging year of the newly elected office bearers in terms of the transfer of all assets and liability of the Association to the Investment Company and the only asset that is under FPSA is the National Office which is located at Waimanu Road.
- 7.2 **Address by General Treasurer:** Bro Emosi Qiokacikaci referred to the rest of the Report on a section by section basis in brief. He highlighted parts of the 2023 financial report on the statement of income and expenses. He further commented on other pages, e.g. on summary and breakdown details, etc and highlighted the significant issues such as Investment, Details of Surplus, and Statement of financial position as at 31 December 2023.
Bro GT informed the members that the Investment Company is a separate entity from the Association but the Association hold 100% shareholders. He further informed that the newly elected Executive Board is now the Board of the Investment Company upon the resignation of two of its old Board members.
The audit gave a fair report of our financial status and the Members were assured of the best decisions from the Executives to uphold the trust given despite the difficult times. However, he urged Members to be prepared for sudden changes that may affect our overall financial status and resultant services.
- 6.2 **Discussions:** Bro Maloni from Labasa Town Council sought clarifications on why the separation of the Investment Company from the Association. Bro GT responded that the separation was approved through a Resolution in the 2022 AGM which was moved by the previous Executive Board and we have to respect that decision. Bro Maloni requested Bro GT if he could confirm on the fees of the nominated private doctors. Bro GT informed Maloni that each doctors had separate fees with separate contract with the Association.
- 6.3 Since there were no comments from the Members and noting the Financial Reports have been presented at all four 2024 Branch AGMs, the National President called for a Motion to adopt the **2023 Audited Financial Report.**
- 6.4 **MOVED** *Bro Anare Tawake (Suva)* **SECONDED** *Sis Silipa Senikuraciri (Suva)*, **THAT** the 2023 FPSA Audited Financial Report, as tabled be **ADOPTED.** **CARRIED.**
7. **Agenda Item 8: Election of FPSA Auditors**
- 7.1 **Introduction:** The General Treasurer, Bro Emosi Qiokacikai on behalf of the National Council moved the reappointment of PKF Aliz Pacific, Chartered Accountants, to be the Auditors for the Association for the next financial year 2024.
- 7.2 **MOVED** *Bro Emosi Qiokacikaci (Suva)*, **SECONDED** *Sis Silipa Senikuraciri (Suva)* **THAT** PKF Aliz Pacific be appointed as Auditors for the financial year 2024. The motion was **ADOPTED** on voices.

9.0 GENERAL

- 9.1 A delegate from the NFA raised a question on the possibility of strike as most of the issues had been delayed by the government. Madam GS responded that strike can only be made when there is a deadlock in the negotiations. Currently, the Association is still in the negotiations with the government on the issues that were raised and discussed in the activities report.
- 9.2 Sis Serenia from ASPEN requested the assistance of the FPSA in the difference of their salary. Madam VP Sis Reapi responded that ASPEN is reviewing all salaries and it is not their favour, of course, they will seek the assistance of the Association.
- 9.3 PSA Investment – Bro Peni from NFA enquired about the Investment Company and request the Board that the company to be reversed back to the Association. Madam GS informed Bro Peni that he should put a motion up in the next AGM if he wants the reversal of the company. The National President Bro Ropate Pareti added that any members are welcomed and encouraged members to participate and to put any motions should they deem important to the Association.
- 9.4 A request was also made from the Western Branch delegates the possibility of the National Annual General meeting be held in the West in 2025. Bro GT responded on the cost effective way on the change of venue as at the moment the FPSA financial affairs is no longer like before Separation of entity had affected the income and FPSA is relying on the subscription and dividend that will be received from the Company.
- 9.4 Several issues were raised regarding the Service Worker Credit Union and the Madam GS informed the delegates that issues relating to SWCU to be addressed in the SWCU AGM. She further requested the delegates that are members of the SWCU present in the meeting to take note of the AGM date which will be in August.
- 9.5.1 Concerned was raised on the notice of the AGMs for the Branches as there was no newsletter distributed. A request was made that apart from publishing the notice in the Fiji times, if it could also be made through the FB pages, emails and newsletter.

10.0 Conclusion:

- 10.1 Appreciation & Adjournment: The Chairperson, Bro Ropate Pareti formally thanked all members for their participation throughout the meeting. He concluded by encouraging all to continue to maintain solidarity for the advancement and betterment of the Association, so that FPSA is in a solid position to serve its members into the future. There being no further business, the National President then called for a motion to formally close the proceedings.
- 10.2 **MOVED** Bro Anare Tawake (Suva) **SECONDED** Sis Sera Koroi (Suva) **THAT** the 81 2024 FPSA National AGM be adjourned with a Vote of Thanks to the Chair.
- 10.3 Closure: The Chair then declared 81 2024 NAGM of the Association **closed** at 1.15pm and wished the Delegates a safe journey home.

Confirmed Correct:

.....
National President

.....
General Secretary

29th March 2025





Fiji Public Service Association
Address by General Secretary
81st FPSA NAGM 2024
"Celebrating 80th Year of Service to Members"



Sis Judith Kotobalavu

1. INTRODUCTION

Dear Colleagues, I have much pleasure in extending a warm welcome to you all, on behalf of our National President and the FPSA Executive Board Members. We are grateful for the Delegates' efforts in traveling great distances to demonstrate their support for the principles that our Association upholds. It is extremely encouraging to have you here at the 80th National AGM [NAGM] for the continued success of FPSA in the years to come.

Under Agenda item 5, the **2023 FPSA Activities Report** is now open for discussion. As requested by the Chair, please permit me to present this **Supplementary Address** to you. The full Report was also tabled, with additional comments from the Secretariat, at the four (4) FPSA 2023 Branch AGMs, and discussed and adopted by them.

2. 2023 DELEGATES CONFERENCE

I record my thanks to the Councilors and the Secretariat staff for their dedication to the Association over the past year in pursuit of our Aims & Objectives. The work of the Association as per our aims and objectives continues as we crossed into the fourth year under the shadow of Corona Virus (Covid 19). The steady commitment greatly assisted us to complete another year of challenging operations.

Fiji is recovering from the devastating impact of Covid19 such as 774m infected, over 7 millions lost their lives, permanent job losses and closure of businesses. It is said that economies in the Pacific are expected to grow in 2023 and 2024 due to a recovery in tourism, post-disaster rebuilding, and infrastructure construction. The Association despite the regular, left over cases and numerous new problems ahead, will progress with resilience.

3. PUBLIC SERVICE COMMISSION.

During the 78th NAGM, the house passed a robust resolution severely criticizing the Commission's efficacy as well as that of its Chairman, who is a permanent overseas resident. In January 2023, the current Chairman of PSC was appointed with the hope that such appointments of a new set of members will see the Public Service Commission deliver effective service and contribute to making the right decisions in the best interest of the Fiji Public Service.

4. FIJI ECONOMIC REVIEW

The RBF projects that our Fijian Economy for 2024 will decelerate causing a ripple effect like the increase of cost of living and crime rate. The post-pandemic economic recovery in Fiji is now complete as the economy has returned to the 2019 level of GDP. The upward revision reflects the exceptional recovery in the tourism industry as visitor arrivals increased by 3% compared to November 2019.

Despite the positive outlook, domestically, ongoing capacity constraints in the tourism industry, loss of skilled labour due to high emigration, increasing cost of doing business and the constant threat from natural disasters and climate change can easily disrupt the growth projections going forward.

Fiji's public debt remains "the highest" in the Pacific region, despite improvements made to reduce it as a percentage of GDP.

"Fiji's public debt declined to 83 percent (of GDP) in 2023 after peaking at 93 percent in 2021, due to the fiscal consolidation but remained 30 percentage points higher than pre-COVID levels. "Throughout the COVID-19 pandemic, Fiji's public debt surged by more than 40 percentage points, driven by domestic and external debt, with the latter accounting for more than half (55 percent) of the build-up.

5. 2023/2024 NATIONAL BUDGET

The major factor in the 2022/2023 National budget that directly and immensely affects members is the increase VAT from 9% to 15%. The increase in VAT, high price of basic food items and the skyrocket price of fuel have severely affected members as it is also an increase economic burden since they struggle to make ends meet and put food on the table.

The Deputy Prime Minister and Minister for Economy during his 2023 – 2024 National Budget announcement in July 2023, stated that the government will review the civil servants pay structure within six to nine months time from the date of national budget announcement.

The review of the civil service structure has been overdue by any stretch of imagination. Currently there is no sign of progress regarding the matter which simply displays a lack of empathy towards the civil servants and meager hope on decent living. Sadly the 2023/2024 National budget has not met expectations that it would steer the economy to recovery as well as do social justice to the poor and the underprivileged in the country.

6. NATIONAL DEBT

The national debt is \$9.75 billion which is equivalent to 80% of the GDP at the end of July 2023 compared to \$9.413.7 billion in September 2022 or 86.9% of the GDP. According to the RBF report, Fiji has begun a deceleration of our economy from being one of the top 5 fastest growing economies post-Covid back in 2022. The IMF report revealed that the overall fiscal deficit declined to 12.2 percent of GDP in FY2022 from 13.6 percent in FY2021. Public debt-to-GDP ratio declined slightly but remained at worrisome levels (87 percent of GDP end-2022). Further improvements in public financial management, particularly fiscal transparency can help assess and manage fiscal risks.

Despite the current national debt, the passing of the \$10 000 parliamentary non taxable duty allowance during the September August house meeting is demoralizing to the core. It is disheartening to see our elected officials prioritize their own financial gain over the well being of the public

The government needs to develop policies to reduce poverty, improve governance such as reducing corruption, improving financial management and promoting transparency and accountability. Furthermore, the government needs to prioritize the implementation social safety net programs for the marginalized. It is crucial to improve the management and efficiency of government capital spending to ensure that projects are planned, selected, and executed with a view to maximizing growth potential and climate resilience.

With the national debt of close to \$10m as alluded to earlier the Association sincerely hope that the that there will be prudent spending of the taxpayers money and not excessive spending on Ministers travel such as the one that occurred last year.

7. NATIONAL MINIMUM WAGE [NMW] & INCOME POLICY

The current minimum wage rate demonstrates that the lowest income group cannot put decent, nutritious food on the table for his/her family while trying to meet his/her other living costs such as rent, water, electricity payments and other household expenses.

The increase in the Minimum wage is long overdue and the Coalition government advocated for \$5/hour for unskilled workers during the lead up to the 2022 General Election. Poverty, particularly in the informal sector is alarmingly high and the issue of fair minimum wage takes an enormous significance.

The delay in the appointment of the wage council as promised by the Government and the increase in the minimum wage is overdue by any stretch of imagination and the Association anticipates that the government will act swiftly on the matter for implementation.

8. FIJI NATIONAL PROVIDENT FUND

This is yet another significant topic that emerges in our working life and the Association have written on the subject annually. Additionally, a number of our NAGMs have addressed the issue by adopting resolutions that advocate for enhancing the FNPF's operations, structure and benefits. With the appointment of the workers representative on its Board, the Association hope that we will regain lost voice and ground to reform workers heritage.

The FNPF contribution was increased from six to seven percent, the 6% was part of temporary reliefs provided to employers and employees during the COVID-19 pandemic. The government has increased the FNPF employer and employee contributions from 6% to 7% from 1st January 2023 through 31st December 2023. The 18% contribution (10% employer and 8% employee) was reinstated from January 1st, 2024. While we applaud the decision to increase the FNPF contribution as it boosts the members savings.

9. LABOUR MIGRATION

Migration statistics for Fiji revealed that labour migration surpasses 8,000 in 2023 alone, 8,514 left our shores in the first six months of 2023 for employment overseas. Factors such as unemployment (5–7 per cent during 1980–2001) and political upheavals and land insecurities were the main contributing push factors for emigration. Additionally, higher pay and standard of living, better economic opportunities, better health facilities and educational prospects for children contributes to labour migration.

Labour migration have prompted a 'brain drain' through large-scale emigration and also a 'brain gain' through returned skilled migrants which has limited the supply of workers, especially in skilled jobs. The unattractive salary packages offered to new recruits has led to a soaring number of resignations in the civil service which is a major concern. It has also resulted in government losing experienced workers which has immensely affected the quality of public service with increasingly negative social consequences.

The government need to make a genuine move to increase salaries of civil servants to stop the brain drain and take into account the importance of retaining locals in the country who are helping to turn the wheels of the government machinery in several important segments in the civil service.

10. CLIMATE CHANGE

With approximately 90% of the population living within 5km of the coast, extreme weather events and rising sea level pose significant risks for Fiji's economy and the people. In fact climate change, including sea level rise and more extreme weather events, is already having consequences for some urban centers, agriculture and coastal development in Fiji, which in turn is causing people and communities to migrate. The natural disaster has cost the government \$500m, accelerating climate adaptation and mitigation will help Fiji enhance its resilience. The government should intensify its efforts, working with development partners and private sector, to address the climate change challenges.

11. PUBLIC SERVICE INTERNATIONAL [PSI]

FPSAs is affiliated to PSI a global federation union of public service workers. The advisory committee of the Oceania region, Oceania Sub Region Advisory Committee (OSRAC) during its meeting in May 2023, appointed the General Secretary as the Sub titular for the Oceania region and Titular for the Women's wing for OSRAC, APREC and Executive for PSI.

12. INTERNATIONAL TRANSPORT FEDERATION [ITF]

The ITF is an affiliated-led federation recognized as the world's leading transport authority. The ITF Women's Transport Workers Congress was held in September, 2023 which FPSA was represented by the SIRO Sis Bua Vuli.

The Women delegates during the congress implemented the mandate to prioritize organizing and mobilizing women transport workers, tackling under-representation, fighting back against precarious and dangerous working conditions, campaigning for decent work, developing women transport workers' leadership at all levels; and combating the disproportionate effects of global crises on women transport workers worldwide.

13. CONCLUSION

Dear colleagues, I wish to express my sincere gratitude for your support thus far, which has been invaluable. I would like to express my appreciation to all of the members, past and present, as well as the Secretariat and Branch staff, for your tenacity and commitment to our cause. Your assistance surely strengthen FPSA's mission by assisting other stakeholders in creating a society devoid of injustice, discrimination, and poverty. Equality is something we all desire and has long been the goal of trade unions. Certainly, the vision can come true if we work hard enough together.

It is with great honour that I commend the 2023 Activities Report to the house, and my sincere appreciation to all for the cooperation and participation.

VINAKA

**JUDITH KOTOBALAVU
GENERAL SECRETARY**



Fiji Public Service Association **82nd National AGM, 29th March 2025** **FPSA Activities Report 2024**

1. INTRODUCTION

Dear Colleagues, I join our National President and the FPSA Executive Board Members to welcome you all. We appreciate the efforts by the Delegates who travelled long distances to show their solidarity for what our Association stands for. Your presence at this 82nd National AGM [NAGM] is very reassuring for the future success of FPSA in years to come.

Under Agenda item 5, the **2021 FPSA Activities Report** is now open for discussion. As requested by the Chair, please permit me to present this **Supplementary Address** to you. The full Report was also tabled, with additional comments from the Secretariat, at the four (4) FPSA 2022 Branch AGMs, and discussed and adopted by them.

2. FIJI PARLIAMENT

The 138% salary increase for the member of parliament including tax free benefits was approved in parliament on 07th June, 2024 based on a motion of the Parliament Emolument Committee costing the taxpayers \$8.1 million. The foregoing includes the increase in the Parliamentary non taxable duty allowance from \$10,000 to \$15,000 per annum, an increase of \$5,000 and the tax free benefits.

The unjustified salary increase and untimely as the decision came about when the nation is faced with economic challenges and is in a dire strait with its neck deep debt. The proposal starkly contrasts with the financial realities faced by ordinary people as inflation rates are high, cost of living is skyrocketing and many families are trying to make ends meet.

Sadly the parliament approved the salary increase when the essential services are stretched thin, public sector workers are fighting for fair wages and small businesses are striving to recover from the global impact of recent crisis. The Association advocated for financial fairness and prudence by investing into public sector, public utilities, infrastructure, increasing the National Minimum Wage and the retention of skilled workers.

3. CLIMATE CHANGE

According to the UN Office for Disaster Risk Reduction's 2024 study, Fiji is placed 15th among nations with high disaster risk due to its significant susceptibility to catastrophic natural occurrences and rising sea levels. Fiji's disaster risk is elevated due to its high levels of social vulnerability and limited coping capacity. High-intensity cyclones frequently cause death and personal property loss, as well as injuries and disease spread. River flooding has also had significant recent consequences; it is estimated that a one-in-100-year river flood forces 12.5% of the population into poverty. According to UNISDR, Fiji's average yearly loss is roughly \$130 million, with storm surges and damage caused by high wind speeds accounting for nearly all of it. The annual loss amounts to roughly 2.5% of GDP,³⁷ but studies by the Government of Fiji et al. (2017) estimates this figure is actually significantly greater, exceeding 4.2% of GDP.

Professor Biman Prasad, Fiji's Deputy Prime Minister and Minister for Finance, stated that climate change-induced displacement of people and communities is one of the most critical concerns facing Fiji and other Pacific island states. "Climate mobility solutions that build resilience, uphold human dignity, and ensure safety in these times of extreme climate vulnerability is required." Fiji has large assets and infrastructure that are highly vulnerable to climate-related destruction. Furthermore, key natural resource degradation is unavoidable; coral reefs and associated fisheries are under significant threat, and soil and water quality are





likely to deteriorate. Climate change's various projected impacts are most likely to extremely affect Fiji's poor, marginalized, and remote communities.

- Action for climate change

4. LABOUR MIGRATION

2024 recorded 2,197 Fijians permanently migrated abroad with over half emigrating to New Zealand. The Fiji National Provident Fund paid out close to \$139 million over the past two fiscal years to Fijians migrating abroad. According to the Westpac Quarterly Update for January, the FPNF disbursed \$75.3 million in migration payouts in the 2022-23 financial year and \$63.6m in the 2023-24 fiscal year. The Labour market conditions remained tight from continued emigration and the RBF Business Expectation Survey (BES) revealed that most labour migration falls within the semi (49%) and high (44%) skilled.

- Action to address skill shortages & skill gaps

5. FIJI ECONOMIC OVERVIEW

Despite industry-specific issues, sectoral performance remained mainly satisfactory in 2024. Electricity output, which is a measure of commercial activity, increased by 10.6 percent annually. Labor market conditions improved in 2024, aided by an infusion of immigrant workers. Demand for labor, as measured by the RBF Job Advertisements Survey, fell by 11.6 percent to 14,220 vacancies, owing primarily to decreases in recruitment intentions in the community, social, and personal services (-16.5%); wholesale and retail trade, restaurants, and hotels (-22.4%); and electricity and water (-47.0%) sectors.

The annual inflation rate stood at 1.3% and the foreign reserves (RBF holdings) were at satisfactory levels of \$3.7 billion (31/01). Potential risks to the GDP outlook include slowing growth among important trading partners and geopolitical concerns, which might cause commodity price volatility and higher import prices, putting upward pressure on inflation. Additional difficulties arise from an increased reliance on imported labour, which results in higher outward remittances. Rising freight and labor costs, combined with decreasing productivity, would add to higher corporate costs.

Furthermore, an increase in labor strikes may reduce productivity, while rising crime rates and drug-related issues erode investor trust. Ageing infrastructure, structural inefficiencies, and climate-related challenges including the country's vulnerability to La Nina events, also pose potential risks to the outlook.





RBF JANUARY 2025 ECONOMIC REVIEW

at a glance



International Economy

Global Economy



The IMF's January 2025 WEO projects a 3.2% global expansion in 2024, with growth expected to remain steady at 3.3% this year and in 2026.

Global Commodity Prices (Dec-end)



Sources: Bloomberg, FAO

Fijian Economy

Visitor Arrivals (Annual)



Source: FBoS

Sectoral Production (Annual)



Source: Various Industries

Consumption (2024)

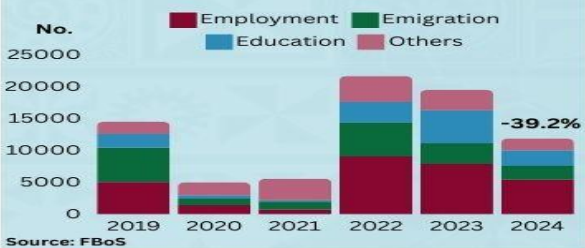
- Net VAT Collections: **32.9%**
- Vehicle Registrations: **19.0%**
- Consumption Lending: **33.9%**

Investment (2024)

- Domestic cement sales: **11.0%**
- Investment Lending: **24.1%**

Sources: FRCS, RBF, Various Industries

Resident Departures by length of absence (>1 yr)



Source: FBoS

Financial Conditions



Source: RBF



Monetary Policy Objectives

Foreign Reserves



\$3.7 billion (31/01)
5.9 MORI

Source: RBF

Annual Headline Inflation



Source: FBoS

Overnight Policy Rate



The RBF Board maintained the Overnight Policy Rate at **0.25%** in its January meeting

6. FIJI NATIONAL PROVIDENT FUND (FNPF)

At 2024 the total asset for FNPF is \$10.6b compared to \$9.5b in 2023 and the membership fund was \$8.1b compared to \$7.2b in 2023. The Interest credited 8% (\$779.8M) and 7% in 2023 (\$541.5M). Total withdrawals payment in 2024 was \$474.2M with highest withdrawal being for retirement (\$194.9M), followed by migration (\$73.4M) early retirement being the third highest (\$66.3M)

6.1 Investment Portfolio

The fixed income for the investment portfolios totaled \$4.4b with the breakdown as follows, Commercial lending \$1.2b, Equities \$3.6b, Properties \$0.6b and Cash & term deposit \$0.8b with the ROI of 8.52%.

6.2 Membership

There was a total membership of 423,144 in 2024 with 56% male and 44% female members respectively. The overall account balances are stated below.

Balance	Members
Zero balance	6,036
Less than \$5,000	203,692
Less than \$20	114,848

There are a total of 8,119 with 4,204 males and 3,915 females. The report further revealed that changes in emigration and Labour regulations in Australia and New Zealand has presented new challenges with high labour mobility and migrations as Fijians pursue opportunities abroad for an improved quality of life. Past trends indicate that this withdrawal has grown from \$40 million to 83 million in 2023 and \$73 million in 2024. More than 2,000 members accessed migration withdrawals compared to less than 1,500 in 2023.

7. Employment Relations Act

The Public Consultation on the Review of the Employment Relations (Amendment) Bill and the Work Care Bill held on 17th January 2025 at the Suva Civic Center. The Association presented oral and written submissions and strongly proposed the following.

7.1 Amendments & FPSA proposal

7.2 Clause 68 (b) Sick Leave

Amendment: 'A woman may use three of her ten days of sick leave if she has severe debilitating menstruation'. The Association has noted with great concern the reduction of FCL from 5 days to 3 days, and the limitation of provision of support by the worker to immediate family who is incapacitated because of sickness, injury or a medical condition rather than the workers 'Household'.

FPSA proposes the restoration of Clause 101(A) as per the ERA Amendment (Budgetary Amendment) Act 23/2018.

7.3 Deletion of clause 101(a) - Paternity leave

FPSA has noted with concern the removal of the Paternity Leave for male workers and further oppose the foregoing. It is noteworthy for the government to acknowledge that all ladies, especially first time mothers importantly need their spouses support during the special event of giving birth.

FPSA proposes the restoration of Clause 101(A) as per the ERA Amendment (Budgetary Amendment) Act 23/2018 including the provision of 5 days Paternity Leave for male workers.

7.4 Clause 127 Trade Union Officials

Amendment – FPSA has noted with concern the removal of sub section 1 of Clause 127 as stated below.
127.—(1) Subject to subsections (2) and (3)—

- (a) an officer of a registered trade union must have been engaged or occupied for a period of not less than 6 months in an industry, trade or occupation with which the union is directly concerned;
- (b) no officer of a registered trade union may be an officer of any other trade union;
- (c) an undischarged bankrupt must not be an officer of a trade union; or
- (d) a person who is not a citizen of the Fiji Islands must not be an officer of a trade union.

Holding more than one trade union office by a trade union official is a conflict of interest and conflict of values as the following individual cannot serve the members satisfactorily nor protect the interest of the union members.

It is essential that long term trade union members who have the passion to contribute positively to the union, provide quality service to its members and enhance the union growth hold official positions for trade unions.

FPSA strongly proposes the restoration of subsection 1 of Clause 127.

7.5 Additional clauses

The Association strongly proposes the provision of the following employment matters stated below as additional clauses in the draft ER (Amendment) Bill.

7.6 Flexible working hours

The Association Flexible hours to be included in the Act which employers will comply with as the National Labour Law. Without including flexible hours it is expected that Employers will cherry pick clauses for implementation for workers at their respective organizations.

The current traffic issue which affects punctuality of workers has not been addressed. Workers who stays outside of Nausori and works in Suva travelling by public bus catches the bus at 5am and reaches Suva at 9am due to heavy traffic. During water cuts workers needs to arrange for their children's and family welfare during the incident before reporting to work. In terms of school bus provision, working parents cannot leave their children behind to board the bus on their own and leave for work. Their children's welfare is compromised in such instances and necessitates the provision for flexible hours. ***FPSA proposes that there is a provision for flexible hours which is to be applicable during adverse weather conditions, water disruptions etc.***

7.7 Welfare of the Essential Services Workers

Essential service workers are deployed during natural disasters to attend to public and communities affected during such events. Workers whilst being separated from the family, such workers succumb to working in adverse weather conditions, working long hours with minimal rest which leads to mental and physical stress. Furthermore, workers are expected to report to work after the deployment during natural disasters

FPSA proposes a provision of 3 days off following a deployment during a natural disaster to allow for physical and mental recovery.

7.8 Adoption leave

A working couple may not be able to have children and opt for child adoption. The foregoing necessitate leave such as Adoption leave to organize the required measures to successfully accomplish the foregoing. Adoption leaves provide bonding between the couple and the adopted child and allow working couple to arrange for legal matters pertaining to adoption. It is noteworthy to acknowledge that certain statutory authorities have recognized Adoption leave and implemented it for their workers.

FPSA proposes a provision of 5 days Adoption Leave for workers.

7.9 WORKER CARE BILL

The abovementioned draft Bill is at a consultation stage by the general public including employers and unions. The next step of the process is that it will go back to ERAB and then to SG's Office for final vetting. It will then be presented to Cabinet and later to the March 2025 Parliament session. Thereafter,

under the parliamentary system, it will be transferred to the Sector Committee and then for the final round of public consultations by the general public. Inevitably, all stakeholders will have their say on what they want to see in the law. However, the government will have a final say as usual on the shape and strength of the Work Care legislation. It is suggested that at this stage of the process the Association could make comments or submissions, if felt necessary. What is currently required is to keep a track of the process and may be a draft submission only at this stage.

In short, the Work Care Bill (2024) by government is a step in the right direction towards achieving labour law reforms that will be both progressive and practical. However, there are issues which we could welcome (like 12 days annual leave or a day off after working on a declared public holiday etc) and on the other hand views of the Association is required on the provisions of new sick leave for female members relating to periodical menstruation and related complications which is mentioned in the Draft Bill.

8.

Public Service Matters

8.1 General Order

The finalization of the revised General Order awaiting the Solicitor General's office and now the Ministry of Finance on their comments on the revised General Orders. It is to be noted that the 2023 was circulated to the ministries by the Ministry of Civil Service on 8 February 2024 for their comments before submitting to the Solicitor General for vetting. MCS informed the Association that once the SG's office has completed the vetting process the draft will be submitted to Cabinet for their consideration and approval. The final endorsement will be sought from the Public Service Commission after obtaining the approval from Cabinet.

8.2 Government Wage Earner Terms & Conditions of Employment

The negotiation was concluded on 3rd December, 2024. MCS will send the final draft for the respective unions' verifications before sending to the SG's office for vetting.

8.3 Arbitration Court Status

There has been a lengthy delay in the hearing of cases in the Arbitration court due to the vacant positions of the Chairman and the Secretary of the Arbitration court. The backlog of cases is appalling as justice is denied due to delayed ruling especially when members are facing acute financial difficulties during the time of grievances and the dispute settlement machinery is rendered impotent in disposing effective and efficient dispute resolutions.

8.4 Our ongoing Campaigns

We have continued with other calls for urgent attention to many other pending and more deserving matters in the Public Service e.g.

- * Security of Civil Service posts, succession plan and tenure
- * Enhancement of career prospects
- * Periodic improvements to salary level and related allowances
- * Re-introduction of original meal allowance rates
- * Restoration of training opportunities
- * Review of unfair procedures regarding transfers and disciplinary issues
- * Re-implementation of family care and paternity leave
- * Genuine collective bargaining across the board
- * Periodic improvement to rates of civil service pensions
- * Review of FNPF Board operations and Members/Pensioner benefits



9.

Statutory & GCC Entities

9.1 Fiji Revenue & Customs Services (FRCS)

The awareness session was conducted with the members and the FRCS staff resulting in the recruitment of 15 new members.

9.2 2023 Job Evaluation Exercise (JEE)

The 2023 JEE for the service was conducted in March 2023 and members raised grievances regarding the lack of awareness and transparency in regards to the JEE process. The Association represented members who requested representation during the internal grievance process. The Association successfully negotiated for placement as recognition of the years of service for the long serving and loyal staff as it was not an evaluation factor. The foregoing resulted in 74 staffs being awarded salary increase via placements.

9.3 Strike mandate

The Association filed a strike mandate with the Ministry of Employment, Productivity & Workplace Relations due to unresolved disputes. The Association took the mandate on industrial action against FRCS on 1st October, 2024 with more than 50% voted in favour to go on strike. Balloting and counting was conducted with the supervision of the Labour Officer.

9.4 Mediation

First Informal Mediation was conducted on 15th October which was followed by three mediation sessions. The Association withdrew the strike mandate considering that 99% of the members who raised grievances regarding the JEE have signed the letter of variation of salary.

9.5 MCA

The Master Collective Agreement (MCA) between FRCS and FPSA has been in existence since this statutory entity came into existence in 1998 and the renewal of the MCA has been successfully concluded and the Agreement is to be signed in due course. The allowances policy is still pending/The association is awaiting a draft from the Service for the Association endorsement.

10 Fiji Public Trustee Corporation Pte. Limited (FPTCPL)

The Association negotiated a new collective agreement with FPTCPL which has been finalized and has been circulated to the FPTCPL Board and is awaiting its endorsement.

11 Maritime Safety Authority of Fiji (MSAF)

The first draft of the new collective agreement has been submitted to the MSAF HR office and the Association is currently engaged with the CEOs office schedule a date for both parties to commence the negotiations on the new MCA for the members.

12 Fiji Meats Industry Board (FMIB)

We are pleased to advise that the LOG claim submitted to the Fiji Meat Industrial Board for a 20% salary increment for members has been agreed by the board to increase the wage and salary rates based on the employee income bracket, with the aim of providing a fair and equitable increase to all employees below the CEO level.

The wage increment was implemented in two tranches for the year 2024 as tabled below

Income Bracket	Tranche 1 % increases and implementation date	Tranche 2 % increases and implementation date	Total % increment in 2024
Up to \$15,000.00	10% on 1 st April 2024	10% on 1 st September 2024	20%
\$15001-\$20,000	7.5% on 1 st April 2024	7.5% on 1 st September 2024	15%
Above \$20,001	5% on 1 st April 2024	5% on 1 st September 2024	10%

Furthermore, the Association has successfully liaised with FMIB on the increase in the overtime payment bracket from \$15,000.00-\$18,000.00.

13 Land Transport Authority (LTA)

The FPSA/LTA Master Collective Agreement of 2024 registered and sent to branches and members for their references and records. The IR also visited Suva, Nadi, and Lautoka office to meet members for mandate on the pending Arbitration matters of 2022 LOC and Master Collective Agreement and to obtain a feedback on the JEE.

14 Water Authority of Fiji (WAF)

Job Evaluation Exercise

The Authority conducted JEE for the staff and PWC was hired to conduct the foregoing, furthermore it is notable that the association was consulted and provided inputs in regards to the JEE.

15 National Fire Authority (NFA)

The first round of negotiations of the MCA was completed in October and had been forward to the members on 27th October their amendments/deletion/additions if any before another meeting is schedule with NFA.

16 Fiji Airports

The FPSA/FPSA Collective Agreement has expired and the negotiation on the new MCA is currently ongoing

17 Civil Aviation Authority of Fiji (CAAF)

The negotiation for the CAAF/FPSA Collective Agreement is in progress.

18 Municipal Councils

18.1 Labasa Town Council

The new MCA has been successfully negotiated with LTC and is awaiting the endorsement of the the Special Administrators on the foregoing. Furthermore the Association further successfully negotiated a 10 % salary increment and for change of condition of their employment from contract to tenure for our members at LTC and the current retirement age for the LTC staff is 60 years.

18.2 Levuka Town Council

A new MCA draft was submitted to the acting CEO of Levuka Town Council and negation is ongoing before its endorsement by the special administrators.

18.3 Savusavu Town Council

The MCA draft was submitted to the acting CEO of STC for negotiation and have exchanged the second draft. The Association strives to finalize the STC/FPSA MCA, furthermore, the council has been provided a LOC for the staff.

18.4 Lami Town Council

The MCA for the Lami Town council has been signed and filed at that Arbitration Court for the endorsement from the Chair. The foregoing has been a hindrance for the Association as the government has failed appoint the Chair, resulting most of the Arbitration cases not been called this year. The MCA for the Lami Town Council has been registered. It is to be noted that the registration was done by RTU.

18.5 Suva City Council

The Association is very seriously concern on the manner, the Acting CEO, is handling the restructure of the council. The council failed to notify and consult the association on the matter of restructure. The Secretary has written to the line and Labour Minister to intervene. The association has been advised by our LO that an meeting is expected to be held on 10th December 2024.



19 Other Employers

We have members in other entities and the Association continues its efforts to negotiate and introduce revised and updated MCA's with all employment sectors where FPSA operates. Our Annual Reports regularly carry the status of such activities, as applicable.

FPSA HQ & Internal Reports

20 FPSA Membership

FPSA MEMBERSHIP ROLLS @ 31st December 2016-2024

	Year -->	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Sector/Entity									
1	Fiji Civil Service	1178	1122	1076	1036	1101	1077	1068	1090	1122
2	Fiji Revenue & Custom Service	346	325	317	303	304	198	163	188	283
3	Land Transport Authority	179	214	267	272	266	253	240	212	212
4	Fiji Airports Limited	121	111	175	161	144	124	122	129	118
5	Civil Aviation Authority of Fiji	16	14	13	13	08	09	08	07	17
6	National Fire Authority	104	134	148	162	167	180	201	215	212
7	Fiji Competition & Consumer Comm.	11	07	08	08	08	09	08	09	10
8	ITaukei Land Trust Board	-	-	-	-	06	08	04	04	03
9	Fiji National University	203	211	187	181	157	105	90	89	90
10	Fiji Museum	06	15	15	18	18	16	15	13	13
11	Fiji Public Trustee Corp Ltd	09	06	13	10	10	03	04	19	14
12	Water Authority of Fiji	177	224	362	170	217	213	214	263	241
13	Maritime Safety Authority (MSAF)	19	35	31	37	36	34	32	35	33
14	Biosecurity Authority of Fiji	14	14	13	16	18	21	18	15	10
15	Fiji Human Rights Commission	03	02	01	01	01	01	01	00	00
16	Fiji Arts Council	-	-	-	-	-	-	07	06	06
17	ASPEN Health Care (Fiji) Pte Ltd	-	-	-	-	-	-	68	70	68
18	Fiji Meat Industry Board	-	-	-	05	10	12	11	16	19
19	Suva City Council	-	-	-	105	102	82	86	75	112
20	Lami Town Council	-	-	-	-	08	05	02	09	08
21	Nasinu Town Council	17	14	16	16	00	00	01	01	00
22	Labasa Town Council	17	33	29	34	29	26	26	34	48
23	Savusavu Town Council	-	15	22	27	22	06	07	00	08
24	Levuka Town Council	-	-	-	09	09	05	04	03	02
25	Counsmer Council of Fiji	-	01	03	03	03	03	03	03	02
26	Grid Security Services	-	-	-	-	-	-	77	63	70
27	TSLB	-	-	-	04	04	02	01	01	01
28	PAFCO	-	-	-	-	28	13	11	06	05
29	Aust Fire Pte Ltd	-	-	-	-	-	-	-	-	07
29	GWE – Govt Wage Earners	408	409	374	409	395	393	368	373	374
30	Others	-	-	03	05	08	07	06	05	08
	Total	2836	2921	3091	3034	3092	2805	2866	2954	3116
	Annual Changes	95	85	170	57	58	287	61	88	162
	Annual Change %%									

20. NATIONAL COUNCIL

- 20.1** There are 22 FPSA National Council members including the FEB (6), NC General (4), NC Youth (4), the Branch Presidents and the Branch Secretaries (8). There were four (4) NCM meetings held in 2023 to deliberate and endorse the EB papers presented in its meetings. The notices for all meetings and proper records of the proceedings are maintained, as required under the Constitution.
- 20.2** There were vacant positions (1 National Councillor General, Two National Councillor Youth and the Western Branch President due to resignations and a Youth Councillor who was deemed to have resigned).
- 20.3** Co-option - Sis. Alfreda Florence of the Ministry of Public Works, Metrological Services and Transport was co-opted as a National Councilor General and Bro. Eminoni Vulalevu of the National Fire Authority was co-opted as a National Councillor Youth.

Table 2

National Post		Elected	Station
National President	1	Bro Ropate D Pareti	<i>National Fire Authority</i>
National Vice (Women)	2	Sis Shaleeni P. Singh	<i>Ministry of Finance</i>
National Vice President	3	Bro Kamlesh Chand	<i>Fiji Police Force</i>
National Vice President	4	Sis Reapi Nayacakalou	<i>ASPEN</i>
General Secretary	5	Sis Judith Kotobalavu	<i>FPSA HQ</i>
General Treasurer	6	Bro Emosi Qiokacikaci	<i>Auditor General’s Office</i>
Nat Councillor (General)	7	Bro Cama Rogo	<i>National Fire Authority [Resigned]</i>
Nat Councillor (General)	8	Bro Filipe Tikoisuva	<i>National Fire Authority</i>
Nat Councillor (General)	9	Bro Tomasi Tuilevu	<i>National Fire Authority</i>
Nat Councillor (General)	10	Sis Silipa Senikuraciri	<i>Public Works Department</i>
Nat Councillor (Youth)	11	Bro Jeremaia Tokamalua	<i>National Fire Authority</i>
Nat Councillor (Youth)	12	Bro Apenisa Waqawai	<i>Water Authority of Fiji</i>
Nat Councillor (Youth)	13	Vacant	
Nat Councillor (Youth)	14	Vacant	

2023 - 2026 FPSA National Councillors

21. FPSA EXECUTIVE BOARD

The Principal Officials of the Association are also termed “*FPSA Executive Board [FEB]*” by the Council. Meetings were held, and its deliberations were presented to the NCM as Working or Information Papers and which after due considerations were ratified accordingly. There were 7 FEB meetings held in 2024.



22. **FPSA Branches**

The four (4) FPSA Branches operated throughout 2024 to serve the FPSA Membership in their respective geographical areas allocated to them. They held their Branch Council meetings and presented quarterly Activities Reports to the duly convened National Council Meetings as necessary over last year. Their 2024 Annual Reports were prepared by Branch Officials and made available to Members at each BAGM in 2024 as per the Branch AGM Notices and Agenda.

The elected branch officials for 2023 to 2026 are tabled below.

Table 3

FPSA Savusavu Branch

POST		Elected	Department
<i>Branch President</i>	1	Sis Matanisiga Navunisalevu	<i>Education</i>
<i>Branch Vice President</i>	2	Bro Lorima Valu	<i>Ministry of Employment</i>
<i>Branch Secretary</i>	3	Bro Mahendra Sami	<i>WAF</i>
<i>Branch Treasurer</i>	4	Bro Kuldeo Singh	<i>Rural & Maritime</i>
<i>Branch Councillors x 5</i>	5	Sis Esita Basei	<i>Health</i>
	6	Bro Eugene Wong	<i>Education</i>
	7	Bro Kolinio Rokosuka	<i>FRCS</i>
	8	Sis Tulia Rokoseta	<i>WAF</i>
	9	Bro Shiu Chand	<i>Savusavu Town Council</i>

FPSA Labasa Branch

Table 4

POST		Elected	Department
<i>Branch President</i>	1	Bro Silvanus Chetty	<i>Commerce Commission</i>
<i>Branch Vice President</i>	2		
<i>Branch Secretary</i>	3	Bro Sanjay Chand	<i>Agriculture</i>
<i>Branch Treasurer</i>	4	Bro Rishnel Rahul Chandra	<i>Rural Development</i>
<i>Branch Councillors x 5</i>	5	Sis Veena Vikashni Naidu	<i>Health</i>
	6	Sis Julianne Simmons	<i>Agriculture</i>
	7	Bro Maloni Rawesi	<i>Labasa Town Council</i>
	8	Bro Kamendra Naidu	<i>Judicial</i>
	9	Bro Sheeraz Mohammed	

FPSA Western Branch

Table 5

POST		Elected	Department
<i>Branch President</i>	1	Bro Clement Dari	<i>Ministry of Women, Children & Social Protection</i>
<i>Branch Vice Presidents</i>	3	Bro Avimeleki Iosefo	<i>NFA</i>
	4	vacant	
<i>Branch Secretary</i>	5	Bro Ilaisa Latianara	<i>WAF</i>
<i>Branch Treasurer</i>	6	Bro Salen Singh	<i>Social Welfare</i>
<i>Branch Councillors x 5</i>	7	Bro Clement V Dari	<i>Social Welfare</i>
		Bro Aseri Momoivalu	<i>ASEPN</i>
	8	Bro Suneel Kumar	<i>Cooperative</i>
	9	Bro Ilisaseu Waqa Vola	<i>WAF</i>
	10	vacant	<i>Vacant</i>

FPSA Suva Central Branch

Table 6

POST		Elected	Department
<i>Branch President</i>	1	Sis Losana Tarau	<i>Rural & Maritime</i>
<i>Branch Vice Presidents</i>	2	Bro Jitoko BJ Cika	<i>NFA</i>
	3	Bro William Cati	<i>PWD [resigned]</i>
		Bro Rusiate Lomani	<i>FNU [Co-opted]</i>
<i>Branch Secretary</i>	4	Bro Apenisa Rayawa	<i>NFA</i>
<i>Branch Treasurer</i>	5	Bro Kinijoji Sovakiwai	<i>NFA</i>
<i>Branch Councillors x 5</i>	6	Bro Ulaiasi Sautuca	<i>NFA</i>
	7	Sis Merewalesi V Lesubula	<i>NFA</i>
	8	Sis Daniele Koyanasau	<i>NFA</i>
	9	Sis Sereani Salabula	<i>Energy</i>
	10	Sis Ravi Tuicakau Vuiyasawa	<i>Energy</i>

Bro. Clement Dari was co-opted as the Western Branch President during its 3rd quarter branch Council meeting following the resignation of Bro. Edwin Nambiar the former branch president.

23. Education/Training Programmes & Meetings etc

Training, Meetings & Workshops	Date	Venue	Participants
OSRAC & Climate Crisis Symposium	02-04 Septemeber 2024	Tokatoka Resort, Nadi	Bro. Ropate D Pareti (NP), Sis. Reapi Nayacakalou (NVP), Sis Judith Kotobalavu (GS), Bro. Emosi Qiokacikaci (GT), Bro. Shaneel P (MFA), Sis Bua Vuli (SIRO), Bro Abilash Chand (IRO)
Asia Pacific Regional Committee meeting (APREC)	05-06 September, 2024	Tokatoka Resort, Nadi	Bro. Ropate D Pareti (NP), Sis Judith Kotobalavu (GS), Sis Bua Vuli (SIRO)
Climate Change, Capacity Building & Strategic Plan Consultation workshop	27 July 2024 (Northern Division)	Galaxy Hotel, Labasa	Bro Silvanus Chetty, Bro Sanjay Chand, Sis Matanisiga Navunisalevu, Bro Mahend Sami, Bro Eiliki Nagata, Bro Nilesh Chand, Bro Kul Singh, Sis Anne Taakai, Sis Reshni Devi, Bro Sheeraz Mohammed, Sis Veena Naidu, Sis Julliane Simmons, Bro Asesela Tawake, Bro Jitendra Krishna, Sis Anjeni Prasad, Sis Suliana Bulai, Bro Kelemete Qiodravu and Bro Kelemete and Bro Setareki Dakuiboca
	17 August 2024 Western Division	Fiji Red Cross Hall, Lautoka	Bro Edwin Nambiar, Bro Ilaisa Latianara, Bro Clement Dari, Bro Napolioni Likuveiqali, Bro Mesake Navugona, Bro Senitiki Satala, Sis Ana Naisau, Sis Ana Dari, Bro Serupepeli Votea. Bro Inoke Ratuuvula, Bro Aseri Momoivalu, Sis Seremana Tinai, Sis Tulia Naivogo, Bro Eseroma Wasarua and Sis Makereta Muakalou

	15-16 November, 2024 Central Division	Central Cuisine	Bro Ropate D Pareti, Sis Shalini Singh, Bro Kamlesh Chand, Sis Reapi Nayacakalou, Bro Emosi Qiokacikaci, Sis Losana Tarau, Bro Apenisa Rayawa, Bro Ilaisa Latianara, Bro Clement Dari, Sis Silipa Rogoiruwai, Bro Filipe Tikoisuva, Bro Sylvanus Chetty, Bro Mahend, Bro Prem Chand, Sis Alfreda Florence, Sis Makereta Likudalidali, Sis Sera, Bro Shaneel Prasad, Sis Bua Vuli, Sis Cilia Nasaroa, Sis Lani Nasegai, Sis Judith Kotobalavu,
ITF Congress	12-18 October 2024	Morocco	Sis Bua Vuli (SIRO)

24. Affiliation by FPSA

24.1 Public Service International (PSI)

The Global Union Federation workers in the public service consisting of more than 700 trade unions representing 30 million workers in 154 countries. It is a united group of socialists, trade unionists and workers created to link the struggles of the working class around the world.

24.2 International Transport Federation (ITF)

International Transport Workers Federation - World's leading transport authority that fight passionately to improve workers' lives, connecting more than 700 affiliated trade unions from 150 countries to secure rights, equality and justice for workers' globally. The Federation is the voice for nearly 18.5 million transport workers across the world.

25. FPSA Mutual Aid Benefit Scheme (MABS)

**ANNUAL SUMMARY OF FPSA MABS
2016 to 2024 (9 years)**

Year	Overseas Medical		Local										Total
			Medical		Bereavement		Retirement/ Resignation		Maternity		Paternity		
	No.	\$ Amount	No.	\$ Amount	No.	\$ Amount	No.	\$ Amount	No.	\$ Amount	No.	\$ Amount	
2016	5	5445.00	4340	19530.00	26	25424.00	52	41253.00	38	8179.00	-	-	99,831.00
2017	7	10000.00	4478	21335.00	22	23355.00	55	43808.00	26	6248.00	-	-	104,746.00
2018	12	15000.00	5121	28049.00	26	25700.00	39	33323.00	25	6920.00	-	-	108,992.00
2019	4	6000.00	3673	33052.50	20	22482.00	61	38375.90	36	10150.00	-	-	110,060.40
2020	6	7985.00	3701	33279.00	29	27000.00	56	41179.25	32	8350.00	-	-	117,793.25
2021	5	5000.00	4872	26034.00	25	22000.00	112	80294.50	25	7150.00	-	-	140,478.50
2022	9	16000.00	5157	48091.00	28	29250.00	85	59796.50	27	7400.00	-	-	160,537.50
2023	5	8000.00	5308	50028.70	33	40250.00	40	28623.00	19	5450.00	8	2000.00	134,351.70
2024	5	12000.00	4633	42376.61	36	56250.00	37	30354.50	20	6050.00	12	3000.00	150,031.11
Total	58	85,430.00	41283	301,775.81	245	271,711.00	537	397,007.65	248	65,897.00	20	5,000.00	1,126,821.46
Avg	6.44	9,492.22	4,587.00	33,530.65	27.22	30,190.11	59.67	44,111.96	27.56	7,321.89	2.22	555.56	125,202.38
%		14.50%		27.50%		14%		34%		10%			100%

26. **FPSA Secretariat Staff 2024**

NAME	Abbrv	POSITION	Location
Judith Kotobalavu	GS	General Secretary (<i>Elected</i>)	HQ, Suva
Shaneel Prasad	MFA	Manager Finance & Administration	HQ, Suva
Bua Vuli	SIRO	Senior Industrial Relations Officer	HQ Suva
Mohnish Dutt	EO	Executive Officer, Western	Western Branch
Abilash Chand	IRO	Industrial Relations Officer	HQ, Suva
Cilia Nasaroa	CO	Clerical Officer MABS/Membership	HQ, Suva
Mithlesh Prasad	ACO	Assistant Accounts Officer	HQ, Suva
Shaneel Chandra	CO	Clerical Officer	Labasa Branch
Apinito Raganivatu		Cleaner/Messenger	HQ Suva
Makereta Muakalou	TRO	Temporary Relieving Officer	Western Branch

27. FPSA Strategic Plan

It with great pleasure that we highlight one of the accomplishment in the development of the strategic plan for the next five years, a comprehensive roadmap designed to enhance our union's strength, deliver exceptional member services, and ensure financial sustainability. This plan is rooted in our mission to promote social justice, equity, and equality, representing our members as an equal and strong partner in dialogue.

The collective contributions from respective organizations and through the Consultation workshop is greatly acknowledged as the dialogue and discussions were instrumental in shaping FPSAs strategic plan and long term development and vision.

28. FPSA Website

A milestone achievement for 2024 is the development of the FPSA website which can be accessed on www.fpsa.org.fj and members are urged to obtain updates on the activities of the Association via the website and the FPSA facebook page.

29. 2024 Campaign

The Association strongly condemned the 138% salary increase for the members of parliament on 07th June, 2024 costing the taxpayers \$8.1 million and launched an online joint petition with Fiji Council of Social Services (FCOSS) regarding the matter and other important issues such as the comprehensive review of the Parliamentary Remuneration Act, Increase in salaries for civil servants and GWEs and the implementation of the National Minimum Wage.

The FPSA/FCOSS joint (pre-budget and post budget) rallies were held for members and the general public which was highlighted in the mainstream media and notably the final budget for the member of parliaments salary increase was reduced to \$4.1M which could have been better utilized on the Health Ministry, infrastructure and public utilities such as water and energy. The Association welcomes the salary increase for civil servants from 7% to 20% and the \$1increase in the National Minimum Wage which still does not improve the living conditions of the workers and the marginalized.

30. **Acknowledgement & Appreciation:** I would like to express the Council's gratitude and thanks to all of the elected or co-opted FPSA Officials in the National and Branch Councils, as well as to all of the valuable FPSA personnel, friends, and past and present Members for the support and guidance. Our linked brethren both nationally and beyond have also provided us with invaluable aid, support, and direction. Lastly, I would like to send out my greetings to all the organizations that have remained friendly with us over the years and have served as a source of courage, inspiration, and unity.

31. Conclusion: FPSA has experienced numerous hardships in the past, but we have persevered in overcoming them and moving forward to serve our members without fail and to the best of our abilities, even in the face of occasional delays and small setbacks. Our annual performance record, which we provide to you, also bears witness to our shortcomings and strengths, which motivates us to move forward into the upcoming decades. Few public sector organizations can match ours in terms of accomplishments, qualities, or resources. Your unwavering patience and support—which have been great so far—will reassure us all that FPSA will achieve our union's goals in the ensuing eight decades and beyond. These feelings will undoubtedly provide the whole meaning of "Reaching and Honoring Eight Decades of Development and Triumphs for Justice, Dignity, and Workers' Rights". With these words, I have much pleasure in commending the *2024 Activities & Industrial Relations Report*, and its Appendices, to the 2023 80th National AGM for your kind endorsement.

Vinaka.

Judith Kotobalavu

GENERAL SECRETARY









Fiji Public Service Association

Audited Financial Statements 2024

PKF Aliz Pacific, Chartered Accountant

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**FIJI PUBLIC SERVICE ASSOCIATION
ORGANIZATION DIRECTORY
AS AT 31 DECEMBER 2024**

NATURE OF THE ORGANIZATION To secure the membership in the Association of all Fiji Government employees stationed in Fiji or abroad, and all other persons who may from time to time be eligible for membership of the Association under its Constitution.

EXECUTIVE BOARD Ropate Daucakacaka Pareti
Shaleeni P. Singh
Kamlesh Chand
Reapi Nayacakalou
Emosi Qiokacikaci
Judith Kotobalavu

GENERAL SECRETARY Judith Kotobalavu

AUDITORS PKF aliz pacific
Chartered Accountants & Business Advisors
Suva

LOCATION : 298 Waimanu Road
Suva

BANKERS : Bred Bank
Australia and New Zealand Bank

SOLICITORS : Sherani & Company
Capital Legal

**FIJI PUBLIC SERVICE ASSOCIATION
STATEMENT BY THE PRESIDENT, GENERAL SECRETARY AND TREASURER
FOR THE YEAR ENDED 31 DECEMBER 2024**

In accordance with a resolution of the National Council of Fiji Public Service Association (the Association), we state that in the opinion of the National Council:

- (i) the accompanying Statement of Comprehensive Income of the Association is drawn up so as to give a true and fair view of the results of the Association for the year ended 31 December 2024;
- (ii) the accompanying Statement of Changes in Accumulated Funds of the Association is drawn up so as to give a true and fair view of the changes in funds of the Association for the year ended 31 December 2024;
- (iii) the accompanying Statement of Financial Position of the Association is drawn up so as to give a true and fair view of the state of affairs of the Association as at 31 December 2024;
- (iv) the accompanying Statement of Cash Flows of the Association is drawn up so as to give a true and fair view of the cash flows of the Association for the year ended 31 December 2024;
- (v) the accompanying Financial Statement are drawn up in accordance with International Financial Reporting Standards for Small and Medium-sized Entities;
- (vi) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due;
- (vii) all related party transactions have been adequately recorded in the books of the Association.

Going Concern

The financial statement of the Association have been prepared on a going concern basis. The Executive Board Members consider the application of the going concern principle to be appropriate in the preparation of these financial statement as they believe that the Association has adequate funds to meet its liabilities as and when they fall due over the next twelve months.

Significant Events during the Year and Events Subsequent to Balance Date

There has not arisen in the interval between the end of the year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the council members, to affect significantly the operations of the Association, the results of those operations or the state of affairs of the Association in subsequent financial years.

Signed for and on behalf of the National Council and in accordance with a resolution of the Council.

Dated this 27th day of February 2025

President

General Secretary

General Treasurer

INDEPENDENT AUDITOR'S REPORT

To the Members of Fiji Public Service Association

Report on the Audit of the Financial Statement

We have audited the financial statements of Fiji Public Service Association (the Association) which comprises the statement of financial position as at 31 December 2024, the statement of comprehensive income, the statement of changes in accumulated funds, the statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Association as at 31 December 2024, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the International Ethics Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) and the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Executive Board Members are responsible for the other information. The other information that we received comprises the Statement by the President, General Secretary and Treasurer, and the client representation letter of the Association for the year ended 31 December 2024 but does not include the financial statements and the auditor's report thereon.

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

In connection with our audit of the financial statements, our 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, our knowledge obtained during the audit, or otherwise appears to be materially misstated. If based upon the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Executive Board Members and those charged with the governance of the Financial Statements

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

In preparing the financial statements, the Executive Board Members are responsible for assessing the Association'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 Executive Board Members either intend to liquidate the Association or to cease operations or have no realistic alternative but to do so.

The Executive Board Members are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Executive Board Members.
- Conclude on the appropriateness of the Executive Board Member's use of the 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 Association's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association 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.

We communicate with the Executive Board Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Executive Board Members with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

In our opinion, the financial statements have been prepared in accordance with the requirements of the Applicable Accounting Standards in all material respects, and;

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



Sunil Sharma
Partner
Suva, Fiji
27 February 2025

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PKF aliz pacific
CHARTERED ACCOUNTANTS

**FIJI PUBLIC SERVICE ASSOCIATION
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	31 December 2024 \$FJ	31 December 2023 \$FJ
Income	4(i)	1,745,588	735,484
Expenses:			
Administration Cost	5(i)	268,340	313,128
Depreciation	5(ii)	111,783	85,716
Personnel Cost	5(iii)	377,643	358,218
Special Expenditure	5(iv)	3,005	7,398
Welfare Benefits	5(v)	150,831	135,352
Total Expenses		911,602	899,811
Operating surplus/(deficit) before surplus from Building Account		833,986	(164,327)
Operating surplus from Building Account		-	621,114
Less Income Tax (Benefit)	11	(117,602)	(1,971,038)
Net operating surplus from Building Account		117,602	2,592,153
Gain on Disposal/Transfer of Investment Properties	4(iii)	-	37,540,836
Other Comprehensive Income		-	-
Total Comprehensive Income		951,588	39,968,662

The Statement of Comprehensive Income is to be read in conjunction with the Accounting Policies and notes to the Financial Statements set out on pages 10 to 20.

**FIJI PUBLIC SERVICE ASSOCIATION
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Accumulated Funds \$FJ	Asset Revaluation Reserve \$FJ	Total \$FJ
Balance as at 31 December 2022	17,547,742	34,329,698	51,877,440
Reversal of Revaluation Surplus on Investment Property	-	(33,786,753)	(33,786,753)
Surplus for the year ended 31 December 2023	39,968,662	-	39,968,662
Revaluation Surplus on Land & Building, net of capital gains tax	-	2,629,765	2,629,765
Total Comprehensive Income for the year	57,516,404	3,172,710	60,689,114
Surplus for the year ended 31 December 2024	951,588	-	951,588
Total Comprehensive Income for the year			
Balance as at 31 December 2024	58,467,992	3,172,710	61,640,702

The Statement of Changes in Accumulated Funds is to be read in conjunction with the Accounting Policies and Notes to the Financial Statements set out on pages 10 to 20.

FIJI PUBLIC SERVICE ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024


	Notes	31 December 2024 \$FJ	31 December 2023 \$FJ
Current Assets			
Cash and Cash Equivalents	6	1,554,695	1,284,821
Receivables	7	129,702	90,417
Financial Assets	9	-	1,014,097
Current Tax Asset		51,216	-
Total Current Assets		1,735,613	2,389,335
Non-Current Assets			
Property, Plant and Equipment	8	3,752,396	3,847,501
Financial Assets	9	2,936,580	1,301,205
Investment in Subsidiary	13	53,668,940	53,668,940
Total Non-Current Asset		60,357,917	58,817,647
Total Assets		62,093,530	61,206,982
Current Liabilities			
Payables and Accruals	10(i)	15,627	23,424
Provisions	10(ii)	62,700	55,278
Current Tax Liability	11	-	66,387
Total Current Liabilities		78,326	145,089
Non-Current Liabilities			
Provisions	10(iii)	21,978	20,255
Deferred Tax Liabilities	11	352,524	352,524
Total Non-Current Liabilities		374,502	372,779
Total Liabilities		452,828	517,869
Net Assets		61,640,702	60,689,114
Accumulated Funds			
Opening balance		57,516,404	17,547,742
Surplus for the year		951,588	39,968,662
Asset Revaluation Reserve	14	3,172,710	3,172,710
Total Accumulated Funds		61,640,702	60,689,114

These Financial Statements have been audited.

Signed for and on behalf of the National Council and in accordance with a resolution of the Council.



President



General Secretary



General Treasurer

**FIJI PUBLIC SERVICE ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	31 December 2024 \$FJ	31 December 2023 \$FJ
Cash Flows from Operating Activities			
Receipts from Members and other Activities		465,859	1,831,655
Payments to Suppliers and Employees		(739,760)	(1,420,245)
Interest paid		-	(63,996)
Interest received		75,034	80,153
Interest withholding taxes paid		-	(2,639)
Net Cash Provided by Operating Activities	12(ii)	(198,867)	424,927
Cash Flows from Investing Activities			
(Acquisition) of Property, Plant and Equipment		(16,678)	(107,391)
Net (Payment) for Financial Assets		(621,279)	(1,075,717)
Dividend Received		1,106,698	13,269
Net Cash (Used in) Investing Activities		468,741	(1,169,839)
Cash Flows from Financing Activities			
(Repayment) of Interest Bearing Borrowings		-	(123,273)
Payment to Related Entity		-	(1,000,250)
Net Cash (Used in) Financing Activities		-	(1,123,523)
Net Increase/(Decrease) in Cash and Cash Equivalents		269,875	(1,868,436)
Cash and Cash Equivalents at the beginning of the year		1,284,821	3,153,258
Cash and Cash Equivalents at the end of the year	12(i)	1,554,695	1,284,821

The Statement of Cash Flows is to be read in conjunction with the Accounting Policies and Notes to the Financial Statements set out on pages 10 to 20

1 General Information

The principal activities of the Association are as follows:

- To promote and safeguard the rights, interests and benefits of its members.
- To promote and oppose legislation and other measures which may affect the rights, interest, benefits and welfare of the members of the Association.
- To regulate relations and to settle disputes between members and employers, between one member and another and between members and other workers by amicable agreement whenever possible.

There were no significant changes in the nature of their activities during the financial year.

2 Basis of Presentation

The financial statements have been prepared on the basis of historical cost convention, except for the revaluation of available-for-sale financial assets and investment properties measured at fair value through profit or loss. Cost is based on the fair values of the consideration given in exchange for assets.

In the application of International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SME's), management is required to make judgments, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Judgements made by management in the application of IFRS for SMEs that have significant effects on the financial statement and estimates with a significant risk of material adjustments in the next year are disclosed, where applicable, in the relevant notes to the financial statement.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The amount reflected in the financial statement are stated in the Fijian currency.

3 Summary of Significant Accounting Policies

This financial statement is prepared by Fiji Public Service Association in accordance with the 'International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's)' issued by the International Accounting Standards Board. The principal accounting policies applied in the preparation of these financial statement are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

a). Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

b). Receivables

Receivables are recorded at amounts due, less any allowance for doubtful debts.

An allowance is made in respect of debts considered doubtful based on a review of outstanding amounts at year end. Bad debts are written off during the year in which they are identified.

3 Summary of Significant Accounting Policies (Cont'd)

c). Property, Plant and Equipment

Property, plant and equipment (except freehold) are depreciated on a straight-line basis over their estimated useful lives using the following rates:

Assets	Rates
Buildings	1.25% - 2.5%
Furniture and Fittings	10% - 15%
Equipment	12.50% - 25%
Motor Vehicle	25%

Profits and losses on disposal of property, plant and equipment are taken into account in determining the results for the year.

d). Trade and Other Payables

Payables and accruals are recognised when the Association becomes obliged to make future payments resulting from the purchase of goods and services. Payables and accruals are stated at cost.

e). Revenue Recognition

- Subscription income is recognised on a receipt basis.
- Interest income is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.
- Dividend income from investment is recognised when the right to receive payment has been established.

f). Income Tax

Income of the Association, except for income from trade or business, is exempt from income tax in accordance with Income Tax (Exempt Income) Regulation 2016 - Part 7(2).

Tax liability on income from properties has been brought to account using the balance sheet method of tax effect accounting.

Current Tax

Current tax is calculated by reference to the amount of income taxes payable or recoverable in respect of the taxable profit or tax loss for the year. It is calculated using tax rates and tax laws that have been enacted or substantively enacted by reporting date. Current tax for current and prior years is recognized as a liability or asset to the extent that it is unpaid or refundable.

3 Summary of Significant Accounting Policies (Cont'd)

Deferred Tax

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising from differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax base of those items.

In principle, deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets, are recognised to the extent that it is probable that sufficient taxable amounts will be available against which deductible temporary differences or unused tax losses and tax offsets can be utilised. However, deferred tax assets and liabilities are not recognised if the temporary differences giving rise to them arise from the initial recognition of assets and liabilities (other than as a result of a business combination) which affects neither taxable income nor accounting profit.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the years when the asset and liability giving rise to them are realised or settled, based on tax rates and tax laws that have been enacted or substantively enacted by reporting date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Association and the group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Capital Gains Tax

Capital Gains Tax (CGT) is applicable at the rate of 10% on capital gains realised on disposal of capital assets as set out in the Income Tax Act. Accordingly, where these capital assets are stated at fair value, a corresponding deferred tax liability is recognised on surplus/gain on valuation of capital assets.

g). Provisions for employee entitlements

Wages and Salaries

Liabilities for wages and salaries expected to be settled within 12 months of the reporting date are accrued up to the reporting date. Liabilities for non-accumulating sick leave are recognised when the leave is taken and measured at the rates prevailing at that time.

Annual leave

Provision is made for the Association's liability to employees for annual leave and long service leave on the basis of statutory or contractual requirements.

Defined contribution plans

Contributions to Fiji National Provident Fund are expensed when incurred.

h). Provision for retirement benefits to members

Provision is made for the Association's liability to members for retirement benefit claimable, up to a maximum of \$1,500 per member. Provision for retirement benefits to members is recorded based on management's assessment and estimation, taking into consideration the average of three years actual retirement benefit claims by members.

i). Financial Assets

The Association classifies its financial assets as financial assets at held to maturity investments, receivables and financial assets at fair value. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

The Association's financial assets are classified into the following specified categories:

Held to maturity investment

Life insurance policy held with BSP Life (Fiji) Limited is carried at amortised cost. The premium payment has been capitalised as it is regarded as long term investments and is stated at cost.

Held-to-maturity investments are recorded at their amortised cost and not remeasured to market values as they are considered likely to be held to maturity in line with investment objectives and fixed price nature of the investments.

3 Summary of Significant Accounting Policies (Cont'd)

Financial Assets at Fair Value through profit and loss

Investment in Unit Trust of Fiji and Fiji Holdings Unit Trust is carried at fair value with changes in fair value recognised through profit and loss.

Purchases and sales of financial assets are recognised on settlement date with any change in fair value between trade date and settlement date being recognised in the profit or loss.

Dividends on financial assets at fair value are recognised in the statement of comprehensive income as part of other income when the Association's right to receive payments is established.

Receivables

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are classified as non-current assets. The Association's receivables comprise 'trade and other receivables', as disclosed in the statements of financial position (Note 5). Bad debts are written off during the period in which they are identified.

j). Benefits to Members

Benefits to members comprising of medical assistance, bereavement assistance, maternity allowance, resignation benefit and redundancy benefit are brought to account on cash basis.

k). Comparatives

Where necessary, comparatives figures have been regrouped to confirm to changes in presentation in the current year.

l). Provisions

Provisions are recognised when the Association has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation.

m). Value Added Tax

For rental account, revenues, expenses, assets and liabilities are recognised net of the amount of Value Added Tax (VAT), except:

where the amount of VAT incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
for receivables and payables which are recognised inclusive of VAT.

The net amount of VAT recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

The VAT component of cash flows arising from operating and investing activities which is recoverable from or payable to the taxation authority is classified as operating cash flows.

n). Investment in Subsidiary

A subsidiary is an entity in which the Association have power to control the financial and operating policies so as to obtain benefits from its activities. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Association has such power over another entity.

An investment in subsidiary is stated in the Association financial statements at cost less impairment losses, if any. On disposal of such an investment, the difference between the net disposal proceeds and its carrying amount is included in the statement of comprehensive income.

**FIJI PUBLIC SERVICE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

o). Critical Accounting Estimates and Judgements

In application of the Association's accounting policies, which are described in Note 2, the Executive Board Members are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

The critical judgements and assumptions made in applying the accounting policies of the Association have been disclosed under following notes to the financial statements:

Note Fair value assessment of investment properties
Deferred tax liabilities
Provision for doubtful debts
Deferred tax assets

4(i) Income	31 December 2024 \$FJ	31 December 2023 \$FJ
Subscriptions	465,809	443,488
Management Fees	-	189,681
Interest Income	75,034	60,145
Dividend Income	1,106,698	13,269
Fair Value gain on Financial Assets	97,998	27,619
Other income	50	1,283
	1,745,588	735,484
(ii) Rental Income	31 December 2024 \$FJ	31 December 2023 \$FJ
Interest	-	20,008
Other Income	-	22,470
Outgoings	-	42,200
Parking fee income	-	54,857
Rental Income	-	956,636
	-	1,096,170
(iii) Gain on Disposal/Transfer of Investment Properties	31 December 2024 \$FJ	31 December 2023 \$FJ
Investment Property Per Sale and Purchase agreement dated 13/12/2023	-	57,403,665
Investment Property Cost	-	(19,862,829)
Gain on Disposal/Transfer	-	37,540,836

FIJI PUBLIC SERVICE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenses	31 December 2024 \$FJ	31 December 2023 \$FJ
(i) Administration Cost		
Affiliation & Capitation fees	4,964	4,056
Audit Fees	5,750	5,750
Accounting & Professional fees	7,163	62,295
Bank Charges	2,636	816
Books & Periodicals	1,288	1,909
Cleaning & Incidental	2,808	3,710
Doubtful Debts	(13,551)	-
Electricity & Water	10,057	7,605
General Expenses	3,538	2,062
Honorarium	10,496	15,089
Insurance	13,983	-
Legal Fees	15,550	9,044
Motor Vehicle Expenses	17,423	12,367
Municipal Rates	485	1,165
Office Security	-	904
Postage, Telephone & Freight	22,157	17,560
Printing & Stationery	7,925	8,545
Rent	10,320	9,519
Repairs & Maintenance	14,633	15,191
Travelling & Subsistence	3,839	6,696
Meeting Expenditure	126,876	128,846
	268,340	313,128
(ii) Depreciation	111,783	85,716
(iii) Personnel Cost		
Fringe Benefit Tax	2,893	843
Salaries & Wages	339,208	338,352
Superannuation	32,311	15,443
Training Levy	3,231	3,580
	377,643	358,218
(iv) Special Expenditure		
Donations & Claims	1,500	6,376
Members Commission	1,505	1,022
	3,005	7,398
(v) Welfare Benefits		
Bereavement Assistance	56,250	40,250
Local Medical Assistance	42,377	50,029
Maternity Allowance	6,050	5,450
Overseas Medical Assistance	12,000	8,000
Retirement Benefit	5,455	28,623
Redundancy Benefit	1,600	-
Retirement Benefit	23,300	-
Other assistance	800	1,000
Paternity Allowance	3,000	2,000
	150,831	135,352

FIJI PUBLIC SERVICE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6	Cash and Cash Equivalents	31 December 2024 \$FJ	31 December 2023 \$FJ
	Cash on Hand	1,400	1,400
	Cash at Bank - WBC	-	1,692
	Cash at Bank - ANZ	32,934	183,743
	Cash at Bank - Bredbank	1,520,361	1,097,986
		1,554,695	1,284,821
7	Receivables	31 December 2024 \$FJ	31 December 2023 \$FJ
	Rent Receivable	79,625	145,776
	Less : Allowance for doubtful debts	(79,625)	(145,345)
	Deposits and Prepayments	2,274	1,595
	Interest receivables	127,428	71,565
	Other Receivables	-	2,123
	Receivable from Related party	-	14,703
		129,702	90,417
8	Property, Plant & Equipment	31 December 2024 \$FJ	31 December 2023 \$FJ
	Land	125,000	125,000
	Revaluation Gain	1,845,000	1,845,000
		1,970,000	1,970,000
	Buildings	789,600	782,449
	Revaluation Gain	1,076,961	1,076,961
	Addition	-	7,151
	Provision for Depreciation	(159,894)	(136,562)
		1,706,668	1,730,000
	Furniture & Fittings	167,912	151,571
	Additions	16,678	16,341
	Provision for Depreciation	(158,998)	(148,566)
		25,591	19,346
	Motor Vehicles	355,138	271,238
	Additions	-	83,900
	Provision for Depreciation	(305,001)	(226,983)
		50,137	128,155
	Net Written Down Value	3,752,396	3,847,501

**FIJI PUBLIC SERVICE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8 (ii) Property, Plant & Equipment (Cont'd)

Reconciliations

Reconciliations of the carrying amounts for each class of property, plant and equipment between the beginning and at the end of the current financial year.

	Land	Building	Furniture & Fittings	Motor Vehicles	Total
Carrying Amount	1,970,000	1,730,000	19,346	128,155	3,847,501
Additions	-	-	16,678	-	16,678
Depreciation		(23,332)	(10,433)	(78,018)	(111,783)
Net Written Down Value	1,970,000	1,706,668	25,591	50,137	3,752,396

An independent valuation was carried out by registered valuer, South Pacific Property Consulting Services (SPPCS) Pte Limited in December 2023 for the investment properties of Fiji Public Service Association to assess the fair values of the properties. The Executive Board Members work closely with the external valuer to establish the appropriate valuation techniques and inputs to the valuation method. The valuation methodologies adopted by the valuer were sales comparison and income capitalization methods.

9 Financial Assets	31 December 2024 \$FJ	31 December 2023 \$FJ
Current		
Kontiki Finance Limited	-	1,014,097
Non-current		
Life Insurance policy - Keyman Insurance	800,000	800,000
Units in Unit Trust of Fiji	1,062,082	501,205
Units in Fijian Holdings Unit Trust	1,074,499	-
	2,936,580	1,301,205
Reconciliation of Financial Assets at fair value- Unit Trust of Fiji	31 December 2024 \$FJ	31 December 2023 \$FJ
Opening Balance	501,206	460,318
New Units Invested	500,000	-
Dividends re-invested	20,800	13,269
Fair Value Gain	40,077	27,619
	1,062,082	501,206
Reconciliation of Financial Assets at fair value- Fijian Holdings Unit Trust	31 December 2024 \$FJ	31 December 2023 \$FJ
Opening Balance	-	-
New Units Invested	1,000,000	-
Dividends re-invested	16,578	-
Fair Value Gain	57,920	-
	1,074,499	-

The Senior Accountant of the Association is insured with Keyman's insurance policy held with BSP Life (Fiji) Limited for which the Association is the beneficiary. The full premium has been capitalized as it is regarded as long term investments and is stated at cost. The policy can only be surrendered after holding it for a year and there is no intention by the management to redeem it before maturity. The Association took the policy in June 2023 which matures in June 2032.

FIJI PUBLIC SERVICE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Payables & Accruals	31 December 2024 \$FJ	31 December 2023 \$FJ
Other Payables		
(i) Included in Current Liabilities		
Audit Fee Payable	5,750	5,875
Professional Fee Payable	4,438	8,175
FBT Payable	565	422
Local Medical Payable	1,566	1,652
Other Payable	3,308	7,300
	15,627	23,424
(ii) Provisions		
Employee Entitlements - Annual Leave	23,458	17,191
Provision for Retirement Benefits	39,242	38,087
	62,700	55,278
(iii) Included in Non-Current Liabilities		
Employee Entitlements - Long Service Leave	21,978	20,255
11 Income Tax Expense		
The prima facie tax payable on Rental Account surplus is reconciled to the Income Tax Expense as follows:		
Operating Surplus from Building Account before Income Tax	-	621,114
Prima facie Tax Expense thereon at 25%	-	155,279
Tax effect of permanent differences:		
Over Provision of Income Tax in prior years	(117,602)	-
Depreciation	-	(116,306)
Reversal of Deferred Tax Liabilities	-	(2,010,011)
Income Tax (Benefit) for the year	(117,602)	(1,971,038)
Income Tax Expense comprises movements in:		
Deferred Tax Asset	-	30,027
Current Tax Liabilities	(117,602)	48,905
Deferred Tax Liabilities	-	(2,049,971)
	(117,602)	(1,971,038)
Current Tax Assets/(Liability)		
	31 December 2024 \$FJ	31 December 2023 \$FJ
Balance at the beginning of the year	(66,386)	(94,326)
Resident Interest Withholding Tax paid	-	2,646
Income Tax paid	-	74,199
Over provision of income tax in prior years	117,602	-
Tax liability for the year	-	(48,905)
Balance at the end of the year	51,216	(66,386)

**FIJI PUBLIC SERVICE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 Income Tax Expense (Cont'd)

Deferred Tax Liabilities	31 December 2024 \$FJ	31 December 2023 \$FJ
Deferred tax liabilities comprise the estimated expense at future capital gains tax rate of 10% of the following items:		
Difference in net carrying value of investment property for accounting and income tax purpose (Capital Gains Tax @10%)	352,524	352,524

12 Notes to the Statement of Cash Flows

(i) Reconciliation of Cash

Cash as at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:-

	31 December 2024 \$FJ	31 December 2023 \$FJ
Cash on Hand	1,400	1,400
Cash at Bank - WBC	-	1,692
Cash at Bank - ANZ	32,934	183,743
Cash at Bank - Bredbank	1,520,361	1,097,986
Cash at Bank	1,554,695	1,284,821

(ii) Reconciliation of Net Cash Provided By Operating Activities to Operating Profit After Income Tax

	31 December 2024 \$FJ	31 December 2023 \$FJ
Net Profit after Income Tax	951,588	39,968,662
Add/(Less) Non Cash & Other Items:-		
Depreciation	111,783	101,538
Gain on Disposal/Transfer of Investment Properties	-	(37,540,836)
Dividends Received	(1,106,698)	(13,269)
	(43,326)	2,516,095
Changes in assets and liabilities during the financial year:-		
(Increase)/Decrease in Receivables	(39,286)	83,809
Decrease in Deferred Tax Asset	-	30,027
(Decrease) in Deferred Tax Liabilities	-	(2,049,971)
(Increase) in Current Tax Asset	(51,216)	-
(Decrease) in Current Tax Liability	(66,387)	(27,939)
(Decrease) in Payables and Accruals	(7,797)	(24,600)
Increase/(Decrease) in Provisions	9,145	(102,495)
Net Cash Provided by Operating Activities	(198,867)	424,927

**FIJI PUBLIC SERVICE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

13 Investment in Subsidiary and Associate Companies	31 December 2024 \$FJ	31 December 2023 \$FJ
100% Equity held in Public Service Association Investment Company (Fiji) Pte Limited	53,668,940	53,668,940
14 Movement in Asset Revaluation Reserves	31 December 2024 \$FJ	31 December 2023 \$FJ
Opening Balance	3,172,710	34,329,698
Reversal of Revaluation Surplus on Investment Property	-	(33,786,753)
Increase in Asset Revaluation Reserve	-	2,629,765
Closing Balance	3,172,710	3,172,710

15 Contingent Liabilities

Contingent Liabilities as at 31 December 2024 amounted to \$40,500 (2023: \$40,500)

The FPSA received an order dated 9 August 2023 by the High Court Fiji to compensate a former employee for unfair dismissal. This judgment was subsequently appealed by FPSA and the case is now with the Court of Appeal. This liability is considered contingent as of the balance date because its occurrence depends on the final ruling from the Court of Appeal.

16 Capital Commitments

Capital Commitments as at 31 December 2024 amounted to \$195,000 (2023: \$65,250)

17 Organisation Details

Registered Office

298 Waimanu Road, Suva.

18 Events Subsequent to Balance Date

There has not arisen in the interval between the end of the year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Council Members, to affect significantly the operations of the Associations, the results of those operations or the state of affairs of the Association in subsequent financial years.

19 Significant Event During the Year

No matters or circumstances have arisen since the end of the financial year, which would require adjustment to, or disclosure in, the financial statements of the Association.

20 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any executive or council member (whether executive or otherwise) of that entity.

The following persons have been identified as key management personnel of the Association at any time during the financial year:

Judith Kotobalavu- General Secretary

The aggregate remuneration paid to key management personnel during the year is as follows:

Short term benefits including honorarium is \$93,738 (2023: \$175,455)

The General Secretary is also provided with motor vehicle benefit.



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DISCLAIMER TO SUPPLEMENTARY INFORMATION

The additional financial data presented in the following pages is in accordance with the books and records of Fiji Public Service Association which have been subjected to the auditing procedures applied in our statutory audit of the Association for the year ended 31 December 2024. It should be appreciated that our statutory audit did not cover all the details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given.

In accordance with our firm's policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the Association) in respect of such data including any errors or omissions therein arising through negligence or otherwise however caused.

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PKF aliz pacific
CHARTERED ACCOUNTANTS
Suva, Fiji
27 February 2025

**FIJI PUBLIC SERVICE ASSOCIATION
DETAILED STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2024**

	31 December 2024 \$FJ	31 December 2023 \$FJ
Income		
Dividend Income	1,106,698	13,269
Fair Value gain on Financial Assets	97,998	27,619
Interest Income	75,034	60,145
Management Fees	-	189,681
Other income	50	1,283
Subscriptions	465,809	443,488
Total Income	1,745,588	735,484
Expenses		
Affiliation & Capitation fees	4,964	4,056
Audit Fees	5,750	5,750
Accounting & Professional fees	7,163	62,295
Bank Charges	2,636	816
Books & Periodicals	1,288	1,909
Cleaning & Incidental	2,808	3,710
Depreciation	111,783	85,716
Reversal of Doubtful Debts	(13,551)	-
Electricity & Water	10,057	7,605
Fringe Benefit Tax	2,893	843
General Expenses	3,538	2,062
Honorarium	10,496	15,089
Insurance	13,983	-
Legal Fees	15,550	9,044
Motor Vehicle Expenses	17,423	12,367
Municipal Rates	485	1,165
Office Security	-	904
Postage, Telephone & Freight	22,157	17,560
Printing & Stationery	7,925	8,545
Rent	10,320	9,519
Repairs & Maintenance	14,633	15,191
Salaries & Wages	339,208	338,352
Superannuation	32,311	15,443
Training Levy	3,231	3,580
Travelling & Subsistence	3,839	6,696
<u>Welfare Benefits:</u>		
Bereavement Assistance	56,250	40,250
Local Medical Assistance	42,377	50,029
Maternity Allowance	6,050	5,450
Overseas Medical Assistance	12,000	8,000
Retirement Benefit	5,455	28,623
Other assistance	800	1,000
Paternity Allowance	3,000	2,000
Redundancy Benefit	1,600	-
Resignation Benefit	23,300	-
Meeting Expenditure	126,876	128,846
<u>Special Expenditure:</u>		
Donations & Claims	1,500	6,376
Members Commission	1,505	1,022
Total Expenses	911,602	899,811
Net Operating Surplus/(Deficit)	833,986	(164,327)

The Detailed Statement of Income and Expenditure is to be read with the disclaimer to supplementary information set out on page 21.

**FIJI PUBLIC SERVICE ASSOCIATION
DETAILED STATEMENT OF RENTAL INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2024**

	31 December 2024 (12 months) \$FJ	31 December 2023 (4 months) \$FJ
Income		
Interest	-	20,008
Other income	-	22,470
Outgoings	-	42,200
Parking fee income	-	54,857
Rental income	-	956,636
Total Income	-	1,096,170
Expenses		
Accounting Fees	-	1,075
Advertising & Promotion	-	4,724
Bank Charges	-	5,574
Cleaning & Incidentals	-	355
Depreciation	-	15,822
Doubtful Debts / (Reversal of doubtful debts) on receivables	-	73,027
Electricity & Water	-	9,901
Fringe Benefit Tax	-	867
Honorarium	-	678
Insurance	-	67,666
Interest	-	63,996
Legal Fees	-	100
Meeting Expense	-	5,917
Motor Vehicle Expenses	-	1,514
Postage, Telephone & Freight	-	2,638
Printing & Stationery	-	6,238
Rates	-	450
Repair & Maintenance	-	82,543
Security Expenses	-	3,355
Superannuation	-	5,799
Training Levy	-	698
Travelling & Subsistence	-	693
Valuation Fees	-	1,500
Wages & Salaries	-	119,928
Total Expenses	-	475,056
Net Rental Income	-	621,114

The Detailed Statement of Rental Income and Expenditure is to be read with the disclaimer to supplementary information set out on page 21.















The Objectives of FPSA

Article 4: The objects of the Association shall be:

- (a) **ORGANIZING MEMBERSHIP:** To secure the membership in the Association of all Fiji Government employees stationed in Fiji or abroad, and all other persons who may from time to time be eligible for membership of the Association under this Constitution, as follows :
 - (i) Employees holding permanent, temporary, relieving, probationary or contract appointments with or on behalf of the Government of Fiji.
 - (ii) Employees in statutory bodies, government owned or partly government-owned companies and corporations.
 - (iii) Employees in organisations, companies or corporations which are created or restructured or established as a result of privatisation or corporatisation of government departments or statutory bodies.
 - (iv) Employees in any public, partly-public or private undertaking who are not members of any other registered trade union affiliated with the Fiji Trades Union Congress or its successors or assigns.
- (b) **SAFEGUARDING MEMBERS RIGHTS:** To promote and safeguard the rights, interest and benefits of its members, as provided in this Constitution or enabled by any regulation.
- (c) **PROMOTE LEGISLATION:** To promote or oppose legislation and other measures which may affect the rights, interests, benefits and welfare of the members of the Association.
- (d) **OFFICIAL MEDIUM FOR MEMBERS:** To provide an organised medium for the expression of the considered opinions of its members by being the official channel of communication between the members of the Association and the Government and other employing authorities or entities.
- (e) **INTER-MEMBERS RELATIONSHIP:** To regulate relations and to settle disputes between members and employers, between one member and another and between members and other workers by amicable agreement whenever possible.
- (f) **SETTLEMENT OF DISPUTES:** To make representations, conduct negotiations and to undertake by reconciliation, mediation, arbitration or other lawful and legitimate means settlement of disputes.
- (g) **WELFARE OF MEMBERS:** To promote the material, cultural, social, educational and recreational welfare of the members and their families in any lawful manner where possible and viable.
- (h) **LAWFUL VENTURE:** To establish, carry on, or participate, financially or otherwise, in any lawful business, undertaking or venture with the main purpose of furthering the interests of the Association or its members.
- (i) **BENEFITS TO MEMBERS:** To provide for members and, in certain circumstances their immediate families, such benefits, as the Council may decide, including
 - (1) Legal advice and legal assistance where necessary, in connection with the employment of members;
 - (2) Compensation to members for loss arising out of trade disputes;
 - (3) Education fees, scholarships, funeral and medical expenses.
- (j) **SOLIDARITY:** To co-operate with and render such assistance, financial or otherwise, as the Association thinks fit, to any lawful trade union or trade union federation having - for its object the promotion of the interests of labour, trade unionism or trade unionists and, where necessary, to seek assistance from them.
- (k) **PUBLIC SERVICES:** To secure and promote the public interest by providing as far as possible efficient and sympathetic services to the public generally.
- (l) **FURTHERANCE OF OBJECTIVES:** To use all lawful means, including strikes if necessary, to attain the objects herein specified, and to do all such other acts and take such other measures as are incidental and conducive to their attainment and to the smooth and efficient running of the Association.

Fiji Public Service Association - Honours Board



(Cont'd)

Year	President	Vice President	General Secretary	General Treasurer
1986	T. U. Bavadra Dhirendra P. Singh	Laikini Jiko, Brij Lal	M. P. Chaudhry	Satish Chandra
1987	Dhirendra P. Singh	Laikini Jiko, Brij Lal	M. P. Chaudhry Satish Chandra	Satish Chandra
1988	Dhirendra P. Singh	Rajeshwar Singh Lasarusu Tuimanu	M. P. Chaudhry	Satish Chandra
1989	Dhirendra P. Singh Rajeshwar Singh	Rajeshwar Singh, I.Koroitanao, Nirbhay G. Singh	M. P. Chaudhry	Satish Chandra
1990	Rajeshwar Singh	I. Koroitanao, N. G. Singh	M. P. Chaudhry	Satish Chandra
1991	Rajeshwar Singh	Nirbhay G. Singh Aisea Batisaresare	M. P. Chaudhry	Satish Chandra
1992	Rajeshwar Singh	N. G. Singh, A. Batisaresare	M. P. Chaudhry	Satish Chandra
1993	Rajeshwar Singh	N. G. Singh, A. Batisaresare	M. P. Chaudhry	Satish Chandra
1994	Rajeshwar Singh	N. G. Singh, A. Batisaresare	M. P. Chaudhry	Karam C. Bidesi
1995	Rajeshwar Singh	N. G. Singh, A. Batisaresare	M. P. Chaudhry	Karam C. Bidesi
1996	Rajeshwar Singh	N. G. Singh, A. Batisaresare	M. P. Chaudhry	Karam C. Bidesi
1997	A. Batisaresare	N.G.Singh, Wilbur Thoman	M. P. Chaudhry	Karam C. Bidesi
1998	A. Batisaresare	N.G.Singh, Wilbur Thoman	M. P. Chaudhry	Karam C. Bidesi
1999	A. Batisaresare	N.G.Singh, W.Thoman, Rejjeli Naruma	M. P. Chaudhry Nirbhay G. Singh	Karam C. Bidesi
2000	A. Batisaresare	W. Thoman, R. Naruma	Nirbhay G. Singh Rajeshwar Singh	Karam C. Bidesi
2001	A. Batisaresare	W. Thoman, R. Naruma	Rajeshwar Singh	Karam C. Bidesi
2002	A. Batisaresare	W. Thoman, R. Naruma	Rajeshwar Singh	Karam C. Bidesi
2003	R. Naruma (Actg)	W. Thoman, R. Naruma	Rajeshwar Singh	Karam C. Bidesi
2004	R. Naruma (Actg)	W. Thoman, R. Naruma	Rajeshwar Singh	Karam C. Bidesi
2005	R. Naruma	W.Thoman, Mataiasi Bulivou	Rajeshwar Singh	Karam C. Bidesi
2006	R. Naruma	W.Thoman, M.Bulivou	Rajeshwar Singh	Karam C. Bidesi
2007	R. Naruma	W.Thoman, M.Bulivou	Rajeshwar Singh	Karam C. Bidesi
2008	R. Naruma	Wilbur Thoman, Mataiasi Bulivou, Usha Singh	Rajeshwar Singh	Karam C. Bidesi
2009	R. Naruma	W Thoman, M Bulivou, Usha Singh Shaleeni P. Singh	Rajeshwar Singh	Karam C. Bidesi
2010	R. Naruma	W Thoman, M Bulivou, Shaleeni P. Singh	Rajeshwar Singh	Karam C. Bidesi
2011	R. Naruma	W Thoman, M Bulivou, Shaleeni P. Singh	Rajeshwar Singh	Karam C. Bidesi
2012	R. Naruma	M Bulivou, Shaleeni P. Singh, Rajeshwar Prasad	Rajeshwar Singh	Karam C. Bidesi
2013	R. Naruma	M Bulivou, Shaleeni P. Singh, Rajeshwar Prasad	Rajeshwar Singh	Karam C. Bidesi
2014	Judith Kotobalavu	Shaleeni P. Singh, Vishwa Deo, Kamlesh Chand	Rajeshwar Singh	Karam C. Bidesi
2015	Judith Kotobalavu	Shaleeni P. Singh, Vishwa Deo, Kamlesh Chand	Rajeshwar Singh	Karam C. Bidesi
2016	Judith Kotobalavu	Shaleeni P. Singh, Vishwa Deo, Kamlesh Chand	Rajeshwar Singh	Karam C. Bidesi
2017	Judith Kotobalavu	Shaleeni P. Singh, Vishwa Deo, Kamlesh Chand	Rajeshwar Singh	Karam C. Bidesi
2018	Judith Kotobalavu	Shaleeni P. Singh, Vishwa Deo, Kamlesh Chand	Rajeshwar Singh	Karam C. Bidesi
2019	Judith Kotobalavu	Shaleeni P. Singh, Vishwa Deo, Kamlesh Chand	Rajeshwar Singh	Karam C. Bidesi
2020	Judith Kotobalavu	Shaleeni P. Singh, Vishwa Deo, Kamlesh Chand	Rajeshwar Singh	Karam C. Bidesi Ramesh Chand
2021	Judith Kotobalavu	Shaleeni P. Singh, Vishwa Deo, Kamlesh Chand	Rajeshwar Singh	Ramesh Chand
2022	Judith Kotobalavu	Shaleeni P. Singh, Vishwa Deo, Kamlesh Chand	Rajeshwar Singh	Ramesh Chand
2023	Ropate Daucakacaka Pareti	Reapi Nayacakalou, Shaleeni Singh, Kamlesh Chand	Judith Kotobalavu	Emosi Qiokacikaci
2024	Ropate Daucakacaka Pareti	Reapi Nayacakalou, Shaleeni Singh, Kamlesh Chand	Judith Kotobalavu	Emosi Qiokacikaci

INTERNATIONAL AFFILIATIONS



**INTERNATIONAL TRANSPORT WORKERS
FEDERATION**