



Sugar Industry Tribunal



**2016
ANNUAL REPORT**



SUGAR INDUSTRY TRIBUNAL

Tribunal
Tribunal Accountant
Industrial Commissioner

Devanesh Sharma
David Veremo, DIP ED (COM), BA, CA
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26 June 2020

Rear Admiral Josaia Voreqe Bainimarama
Prime Minister & Minister for Sugar
P O Box 2353
Government Buildings
SUVA

Dear Sir

RE: ANNUAL REPORT - 2016

As required by Section 30 of the Sugar Industry Amendment Act No. 10 of 2015, a report on the activities of the Sugar Industry Tribunal, the Industrial Commissioner, and the Accountant to the Tribunal is submitted for the period 1st January, 2016 to 31st December, 2016 as well as a report on the extent to which the objects of the Act set out in Section 3 have been achieved.

Also enclosed is a copy of the audited statement of accounts of the Tribunal for the same period prepared in accordance with Section 29 of the Act.

Yours sincerely


(Timothy Brown)

REGISTRAR OF THE TRIBUNAL

Encls.



ANNUAL REPORT – 2016

PART I – ESTABLISHMENT

The Sugar Industry Tribunal was established under the Sugar Industry Act Cap. 206. The functions of the Tribunal and its Accountant and Industrial Commissioner are described in Sections 21, 22 and 26 of the Act.

Mr. Shailend Ram Krishna was appointed the Sugar Industry Tribunal with effect from 23rd March 2015.

Timothy Brown was reappointed the Industrial Commissioner and Registrar of the Tribunal with effect from 1st August 2013 for a term of three years.

In addition, the Tribunal employed one Personal Assistant, an Assistant Registrar, one Accounts Clerk, one Gang Administrator, an Office Assistant/Driver and a Front Desk Officer.

FINANCE

Section 29 of the Act provides that the expense of the Tribunal is a charge on the consolidated fund. The Government allocated a grant of \$479,947 for 2016.

PART II – OBJECTIVE OF THE ACT

Pursuant to section 30(1) of the Act, the Tribunal is obliged to advise the Hon. Minister for Sugar about the extent to which the objects of the Act have been achieved in the period under review. These are set out in section 3 of the Act as follows:

- To promote the efficiency and development of the industry;
- To co-ordinate the activities of all sections of the industry and to promote goodwill and harmony between them;
- To prescribe standards governing the mutual rights and obligations of the Corporation and the growers, and to provide for the keeping of an official register of growers;
- To encourage, and provide the means for, conciliation with a view to the prevention and settlement of all disputes within the industry by amicable agreement; and
- To provide means for preventing and settling disputes within the industry which are not resolved by amicable agreement with the maximum of expedition and the minimum of legal form and technicality.

The Tribunal warmly acknowledges the support it has had from all parties in the Industry and wishes to record in particular its appreciation for the work of the Industrial Commissioner and Registrar of the Tribunal, the Accountant to the Tribunal and the staff of the office of the Sugar Industry Tribunal in the performance of its functions.



PART III – THE REGISTRAR OF THE TRIBUNAL

NATIONAL HARVEST QUOTA

The Fiji Sugar Corporation did not inform the Tribunal as required under Regulation 5.6(i) of the Master Award that it intends to purchase 100% of the NBA of 3,052,418 tonnes for the 2016 season.

PURCHASE OF ALL CANE 2016

The Fiji Sugar Corporation did not inform the Tribunal of its intention to purchase all cane as required under Regulation 5.6(iv) of the Master Award.

FORECAST PRICE 2016

Under Regulation 19.1(i) of the Master Award the Corporation informed the Tribunal that the likely price for cane for the 2016 season would be \$77.29. This price was discounted by 15% to allow for the possible adverse fluctuations in exchange rates as provided for in the Master Award to arrive at a forecast price of \$65.69 per tonne of cane.

COMMENCEMENT OF CRUSHING

Under Regulation 4 of the Master Award, the Corporation is required not later than the 30th of April in each year to submit to the Tribunal and the Council a written statement in respect of each mill specifying the intended date of commencement of crushing, the date on which growers and gangs will be required to commence harvesting, and the date on which, if normal circumstances exist throughout the crushing season, crushing is likely to be completed at each mill.

Regulation 4.1(a) of the Master Award provides that crushing shall commence no later than the third Tuesday of June. In 2016, this day fell on Tuesday, 21st June, 2016.

The Corporation wrote to the Tribunal by letter dated 12th May 2016 advising of its intention to commence crushing for Lautoka, Rarawai, Labasa and Penang Mills as follows:

Lautoka Mill	19 th July 2016
Rarawai Mill	20 th July 2016
Labasa Mill	16 th June 2016

The Tribunal consulted the Chief Executive of the Sugar Cane Growers Council, the Actg. Chief Executive Officer of the Fiji Sugar Corporation and the Industrial Commissioner and ORDERED on 13th May 2016 that the four mills are authorized to commence crushing on the following dates:-

Lautoka Mill	19 th July 2016
Rarawai Mill	20 th July 2016
Labasa Mill	16 th June 2016





Lautoka Mill geared to crush

LIKELY DATES FOR TERMINATION OF CRUSH

Regulation 4.8 of the Master Award requires the Tribunal to announce the dates by which crushing is expected to end at each mill.

In 2016 no likely date for termination of crush was submitted by the Corporation.



Labasa Mill geared to terminate crush



ACTUAL DATES FOR TERMINATION OF CRUSH

The Corporation in their letter dated 13th October 2016 applied to the Tribunal for the termination of crush at Labasa Mill.

After consulting the Chief Executive Officer of the Sugar Cane Growers Council, and Industrial Commissioner, the Tribunal ORDERED that the Corporation terminate crush at Labasa Mill on 6th November 2016.

The Corporation in their letter dated 2nd November 2016 applied to the Tribunal for the termination of crush at Rarawai Mill.

After consulting the Chief Executive Officer of the Sugar Cane Growers Council, and Industrial Commissioner, the Tribunal ORDERED that the Corporation terminate crush at Rarawai Mill on 27th November 2016.

The Corporation in their letter dated 2nd November 2016 applied to the Tribunal for the termination of crush at Lautoka Mill.

After consulting the Chief Executive Officer of the Sugar Cane Growers Council, and Industrial Commissioner, the Tribunal ORDERED that the Corporation terminate crush at Lautoka Mill on 14th December 2016.

BURNT CANE

“On Programme Burning” was approved in all mills for the 2016 season.



Cane Farmers of Lomolomo loading Burnt Cane



REGISTER OF GROWERS

During the year the Registrar dealt with the following applications for new registrations, transfers and other amendments to the Register of Growers:-

NEW REGISTRATIONS

	<u>Lautoka</u>	<u>Rarawai</u>	<u>Labasa</u>	<u>Penang</u>	<u>Total</u>
Applications	8	16	21	7	52
Approvals	8	14	21	7	50
Rejections	0	2	0	0	2
In Process	0	0	0	0	0

TRANSFERS

	<u>Lautoka</u>	<u>Rarawai</u>	<u>Labasa</u>	<u>Penang</u>	<u>Total</u>
Applications	198	97	98	4	397
Approvals	190	90	89	4	373
Rejections	-	-	-	-	-
In Process	8	7	9	-	24

OTHERS

The Registrar dealt with 773 other matters involving amendments to the Register. These included estate matters, sector changes, changes in method of delivery, amendments to Farm Basic Allotment and registered area, replacement of lost certificates and cancellation of Registrations. These were distributed per mill as follows:-

	<u>Lautoka</u>	<u>Rarawai</u>	<u>Labasa</u>	<u>Penang</u>	<u>Total</u>
Applications	41	356	219	57	773
Approvals	136	345	215	51	747
In Process	5	11	4	6	26

Attached as Appendix I are statistics taken from the Register of Growers dealing with the number of growers in each mill, district and sector.



Cane Growers in Lautoka

ALTA EXPIRY LEASE

A total of 261 new registrations were issued on ALTA expired leases, over the period 01/01/16 to 31/12/16 of these 50 new registrations were issued to new incoming landowner/ITaukei tenants and 211 were issued to new Indo Fijians tenants while no new registrations were issued to sitting tenants. (Refer Appendix I (g)).

To date a total of 6104 registrations have been issued to tenants on ALTA expired leases, of these 1990 were issued to new incoming landowner/ITaukei tenants and 4114 registrations were issued to new Indo Fijian tenants while 578 registrations were issued to sitting tenants.



Farmers loading cane in Labasa

FORECAST CANE PRICE		2016	2015	2014
Tonnes of cane paid	MT	1,479,000	2,015,000	1,920,000
Which Produced:				
Sugar	MT	164,337	242,771	204,255
[TCTS]				
Molasses	MT	59,160	72,540	67,200
Proceeds:				
From Sugar - Overseas (net of marketing commission)		105,964,984	166,937,285	158,093,617
- Local & Regional		47,207,125	33,132,000	33,132,000
- Stocks				
From Molasses - Overseas		12,711,020	16,885,000	15,550,000
- Local		875,000	875,000	875,000
TOTAL		166,758,130	217,829,285	207,650,617
Additional Income was Received from:				
Fiji Sugar Marketing Co Ltd (Excess Income for the year)				
Sundries				
		166,758,130	217,829,285	207,650,617
Deductions prior to dividing proceeds were:				
Export duty - Sugar				
- Molasses			506,550	466,500
Bulk loading costs & SCRC		1,669,768		1,669,768
Wharfage, sugar		75,125	129,823	106,713
molasses		83,948	104,687	96,410
Molasses Handling		93,697	116,844	107,606
Marketing Cost		300,000	300,000	300,000
Rouging Costs		100,000	100,000	100,000
Lorry Transport Allowance		1,137,322	1,272,991	1,206,845
Sundries				
Cost of Importing sugar				
Cost Handling import sugar				
Total Deductions		3,459,860	4,200,663	4,053,842
Revenue for Distribution		163,298,270	213,628,622	203,596,775
This was divided under the terms of the Master Award as follows:				
Payable to the Growers		114,308,789	149,540,035	142,517,743
Less growers contribution to SRIF			900,000	900,000
Less growers contribution to SCGF				
Nett payable to growers		114,308,789	148,640,035	141,617,743
Equaling per tonne of cane		77.29	73.77	73.76
The forecast price was:		39.42	62.70	62.70
The Millers share was:		49,989,481	64,088,587	61,079,033
or per tonne of cane crushed		33.12	32.00	31.82



FORECAST CANE PRICE		2013	2012	2011
Tonnes of cane paid	MT	1900,000	1,906,000	2,100,000
Which Produced:				
Sugar	MT	190,000	150,079	168,000
[TCTS]			12.70	12.50
Molasses	MT	76,000	76,240	84,000
Proceeds:				
From Sugar – Overseas (net of marketing commission)		159,262,121	132,121,727	
- Overseas		34,955,976		145,019,400
- Local & Regional			34,955,976	30,200,948
- Freight & Commission		14,947,368		17,573,600
From Molasses - Overseas		620,000	13,632,854	496,000
- Local			1,240,000	
T O T A L		209,785,466	180,950,557	193,289,948
Additional Income was Received from:				
Fiji Sugar Marketing Co Ltd (Excess Income for the year)				
Sundries				
Total Income		209,785,466	180,950,557	193,289,948
Deductions prior to dividing proceeds were:				
Export duty - Sugar		4,777,864		527,208
- Molasses		4,484,81	408,986	
Bulk loading costs & SCRC		1,577,717	1,577,717	1,200,000
Wharfage, handling costs, Insurance and bagging costs		53,988 110,050		45,540 124,000
Wharfage, Sugar Molasses			40,814 102,672	
Molasses Handling		122,830	114,595	138,400
Marketing Cost		300,000	300,000	
Costs drawn by Sugar Commission of Fiji and Mill Area Committees		100,000		
Contributed to the costs of the Sugar Cane Research Centre		1,166,301		200,000 1,335,500
Rouging Costs			200,000	
Lorry Transport Allowance			1,169,984	
Sundries		8,657,170		3,570,648
Cost of importing Sugar Cost Handling import sugar		201,128,295		
Total Deduction			3,914,768	189,719,294
Revenue for Distribution		140,789,807	177,035,790	
This was divided under the terms of the Master Award as follows		900,000		132,803,506
Payable to the Growers		-	123,925,053	900,000
Less growers contribution to SRIF		139,889,807	900,000	2,940,839
Less growers contribution to SCGF		73.63	2,940,839	
Nett payable to growers		62.58	120,084,214	128,962,667
Equaling per tonne of cane		60,338,488	63.00	61.41
The forecast price was:		31.76	53.55	52.20
The Millers share was:			53,110,737	56,915,788
or per tonne of cane crushed			27.00	27.10



REGISTER OF GROWERS' STATISTICS

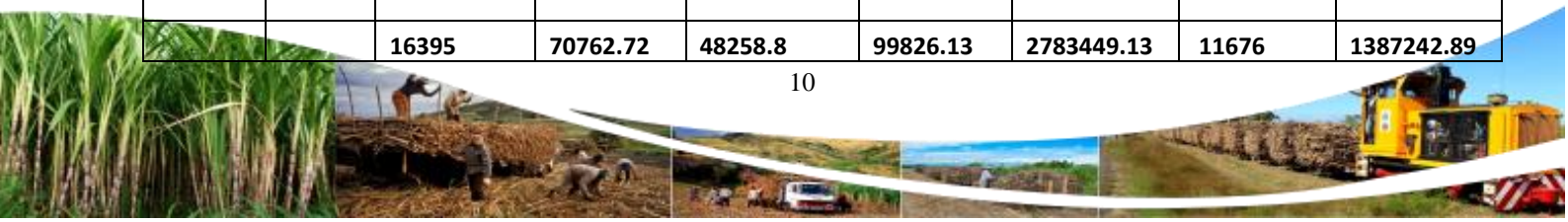
MILLS, DISTRICTS AND SECTOR

As at 31.12.16

<u>LAUTOKA MILL</u>					
Lautoka District	Drasa Sector	- 711			
	Natova Sector	- 463			
	Saweni Sector	- 250	2,094		
	Lovu Sector	- 407			
	Lautoka Sector	- 261			
	Estate	- 2			
Nadi District					
	Qeleloa Sector	- 317			
	Malolo Sector	- 426			
	Nawaicoba Sector	- 409			
	Meigunyah Sector	- 361	2,156	5,385	
	Yako Sector	- 336		33%	
	Legalega Sector	- 305			
	Estate	- 2			
Sigatoka District					
	Cuvu Sector	- 388			
	Lomawai Sector	- 532	1,135		
	Olosara Sector	- 215			
<u>RARAWAI MILL</u>					
	Koronubu Sector	- 723			
	Varavu Sector	- 672			
	Veisaru Sector	- 586			
	Varoko Sector	- 498			
	Mota Sector	- 497	3,622		
	Naloto Sector	- 349			
	Rarawai Sector	- 295			
	Estate	- 2			
Tavua District					
	Tagitagi Sector	- 599			
	Drumasi Sector	- 562	1,630		
	Yaladro Sector	- 469			
<u>PENANG MILL</u>					
	Malau Sector	- 686			
	Ellington I Sector	- 362	1,708	1,708	
	Nanuku Sector	- 361		10%	
	EIIington II Sector	- 299			
<u>LABASA MILL</u>					
Labasa District	Bucaisau Sector	- 553			
	Wailevu Sector	- 675			
	Wainikoro Sector	- 420			
	Labasa Sector	- 437	3,416		
	Vunimoli Sector	- 514			
	Waiqeke Sector	- 440			
	Daku Sector	- 377			
Seaqaqa District					
	Natua Sector	- 193			
	Solove Sector	- 251	634		
	Bulivou Sector	- 189			
	Seaqaqa Estate	- 1			
				16,395	
				5,252	32%

Production - 2016

Mill No.	Sector	Reg.	Lease	Area Under	SCA	FBA	Productive	Production
	No.	Growers	Areas	Cane			Growers	
1	111	711	2548.8	1936.2	3447.05	145435	533	49637.65
1	112	407	1618.3	1403.1	2591.4	90981	327	38696.72
1	113	261	966.7	555.8	1887.93	38293	125	8375.85
1	114	250	976.7	540	1071.08	35027.7	134	13472.72
1	115	463	1907.4	1253.8	2444.5	85381	264	30919.63
1	119	2	218.8	93.8	163.7	6573	2	6899.48
1	121	305	1270	939.2	2082.57	60159	192	26568.21
1	123	361	1510	1263	2820.07	80112	242	27465.05
1	124	317	1141.5	676.8	1609.69	51291	190	18404.51
1	125	336	1520.38	840.6	2261.75	62739	214	19103.5
1	126	426	1852.3	970.6	2851.88	78333	289	25930.68
1	127	409	1913.2	1262	2987.6	95834	319	36196.28
1	129	2	65.5	60.62	0	4126	1	3267.27
1	131	532	2408.08	1555	2896.3	98787	369	41301.33
1	132	388	1846.7	971.6	2654.24	67595.7	185	21623.26
1	133	215	898.6	430	1359.64	29828	39	4418.12
2	211	498	1733	1302.1	2534.6	95301	367	34266.2
2	212	497	2052.8	1318	454.12	42995	376	31830.88
2	213	723	2967.39	1768.1	5837.89	158163.2	552	37368.58
2	214	295	994.3	780.3	1161.68	56596	233	21779.41
2	215	586	2652.77	1618.5	2389.68	66741	431	34744.92
2	216	672	2471.36	1587.9	587.02	27441	435	30174.29
2	217	349	1557.1	1066.4	543.39	25674	280	26029.03
2	219	2	121.7	73.7	0	0	2	1923.14
2	221	599	2559	1289.8	674.41	24910.2	352	18879.84
2	222	562	2568.1	1379.6	35.5	93537.2	357	18173.47
2	223	469	1801.3	944	511.59	78151	263	14636.72
3	311	440	2489.6	2057.06	3773.25	124317.94	395	88715.17
3	312	675	2991.55	2925.16	5800.58	150392	613	131767.88
3	313	514	1567.09	1563.6	2365.78	73355	462	68558.98
3	314	437	1042.2	1022.3	2847.6	58466	345	41078.43
3	315	553	2137.8	1834.2	3367.52	92900.2	497	89386.04
3	316	420	1514.3	1139.3	10446.08	18073.8	334	38933.47
3	317	377	1738.2	1377.1	304.6	32458	284	44526.9
3	321	193	1365.3	992.5	3771.98	66128.57	165	38337.16
3	322	251	2089.4	1583.5	4506.6	108632	196	57697.61
3	323	189	1672.5	1107.4	5204.37	78299.1	151	48823.26
3	329	1	650	332.5	650	0	1	5525.59
4	411	362	1336.2	836.3	2566.25	40605.52	201	12028.6
4	412	686	2795.4	1998.1	3843.13	125364	578	54750.93
4	413	361	1590.6	987.46	2324.64	77784	248	16051.07
4	414	299	1640.8	621.8	194.47	36668	133	8975.06
		16395	70762.72	48258.8	99826.13	2783449.13	11676	1387242.89



REGISTER OF GROWERS

R A C E S

	LAUTOKA	RARAWAI	PENANG	LABASA	TOTAL
INDIAN	4,242	4,220	1,017	3,449	12,928
FIJIAN	1,082	965	652	570	3,269
OTHERS	61	67	39	31	198
TOTAL	5,385	5,252	1,708	4,050	16,395

TOTAL

INDIAN	-	12,928	79.55%
FIJIAN	-	3,269	19.71%
OTHERS	-	198	0.74%
		-----	-----
		16,395	100.00%
		=====	=====



REGISTER OF GROWERS

METHOD OF DELIVERY

	LAUTOKA	RARAWAI	PENANG	LABASA	TOTAL
PORTABLE LINE	430	614	168	551	1,763
TRACTOR TRAILER	1810	1,740	143	985	4,648
LORRY DIRECT	3,145	2,898	1,397	2,514	9,954
TOTAL	5,385	5,252	1,708	4,050	16,395

TOTAL

PORTABLE LINE	-	1,763	10.85%
TRACTOR TRAILER	-	4,648	28.45%
LORRY DIRECT	-	9,954	60.70%
		-----	-----
		16,395	100.00%
		=====	=====



REGISTER OF GROWERS

FORM OF LAND TITLE

	LAUTOKA	RARAWAI	LABASA	PENANG	TOTAL
NATIVE LAND	3,268	3,039	3,153	632	10,092
CROWN LEASE	1,203	1,426	496	491	3,616
FREEHOLD	511	488	127	276	1,402
VAKAVANUA	264	71	3	173	511
OTHERS	139	228	271	136	774
TOTAL	5,385	5,252	4,050	1,708	16,395

TOTAL

NATIVE LEASE	-	10,092	61.6%
CROWN LEASE	-	3,616	22.0%
FREEHOLD	-	1,402	8.6%
VAKAVANUA	-	511	3.1%
OTHERS	-	774	4.7%
		-----	-----
		16,395	100.00%
		=====	=====



REGISTER OF GROWERS**FARM BASIC ALLOTMENT**

	0-100	101-300	OVER 301	TOTAL
LAUTOKA	1379	3172	834	5385
RARAWAI	2757	2024	471	5252
LABASA	1456	1739	855	4050
PENANG	684	786	238	1708
TOTAL	6276	7721	2398	16395

TOTAL

0-100	-	6,276	38.3%
101-300	-	7,721	47.1%
OVER 301	-	2,398	14.6%
		-----	-----
		16,395	100.00%
		=====	=====

**REGISTERED GROWERS PRODUCTION RANGE
SEASON 2016**

Range	No Of Growers	SCA	FBA	Productions	Area Cut	TPHA
1 - 50.00	4310	7544.72	41509.78	229602.44	6671.4	34.41
50.00 - 100.00	1966	19055.1	152160.76	75194.78	2170.69	34.64
100.00 - 200.00	4954	24785.03	799363.93	318851.22	9107.5	35.00
200.00 - 300.00	2767	19145.73	687144.49	286002.93	7841.61	35.47
300.00 - 400.00	1384	13923.19	474120.75	207220.19	5062.19	40.93
400.00 - 500.00	549	6335.3	244193.98	110255.77	2523.91	43.68
500.00 - 600.00	209	2965.96	113649.82	55946.41	1176.6	47.54
600.00 - 700.00	102	1837.13	65442.69	32663.62	672	48.6
> 1000.0	154	5233.97	205862.93	71505.53	1410.9	50.68
Total	16395	100826.1	2783449.13	1387242.89	36636.8	370.95



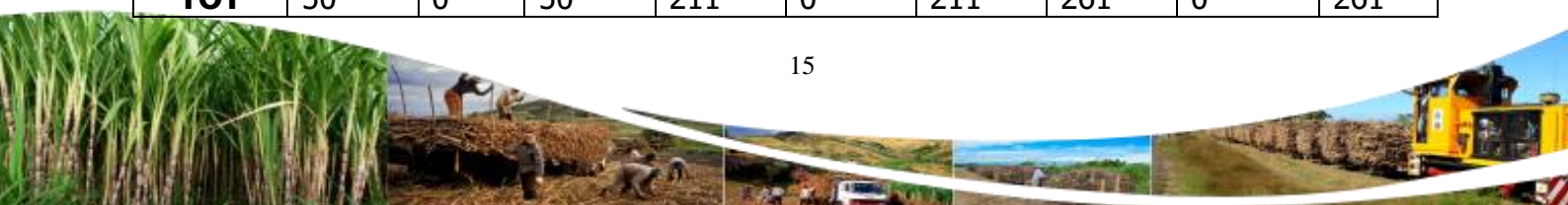
**TOTAL REGISTRATION ISSUED ON EXPIRED ALTA LEASES BETWEEN
01/01/97- 31/12/16**

	FIJIAN			INDIAN			TOTAL		
	NEW	SIT	TOT	NEW	SIT	TOT	NEW	SIT	TOT
LTK	637	13	650	1259	194	1453	1896	207	2103
RAR	613	11	624	1188	134	1322	1801	145	1946
LAB	519	5	524	1026	201	1227	1545	206	1751
PEN	180	11	191	103	9	112	283	20	303
TOT	1949	40	1989	3576	538	4114	5525	578	6103

APPENDIX I(h)

**TOTAL REGISTRATION ON ISSUED ON EXPIRED ALTA
LEASES BETWEEN 01/01/16 - 31/12/16**

	FIJIAN			INDIAN			TOTAL		
	NEW	SIT	TOT	NEW	SIT	TOT	NEW	SIT	TOT
LTK	10	0	10	35	0	35	45	0	45
RAR	21	0	21	57	0	57	78	0	78
LAB	0	0	9	107	0	107	116	0	116
PEN	10	0	10	12	0	12	22	0	22
TOT	50	0	50	211	0	211	261	0	261



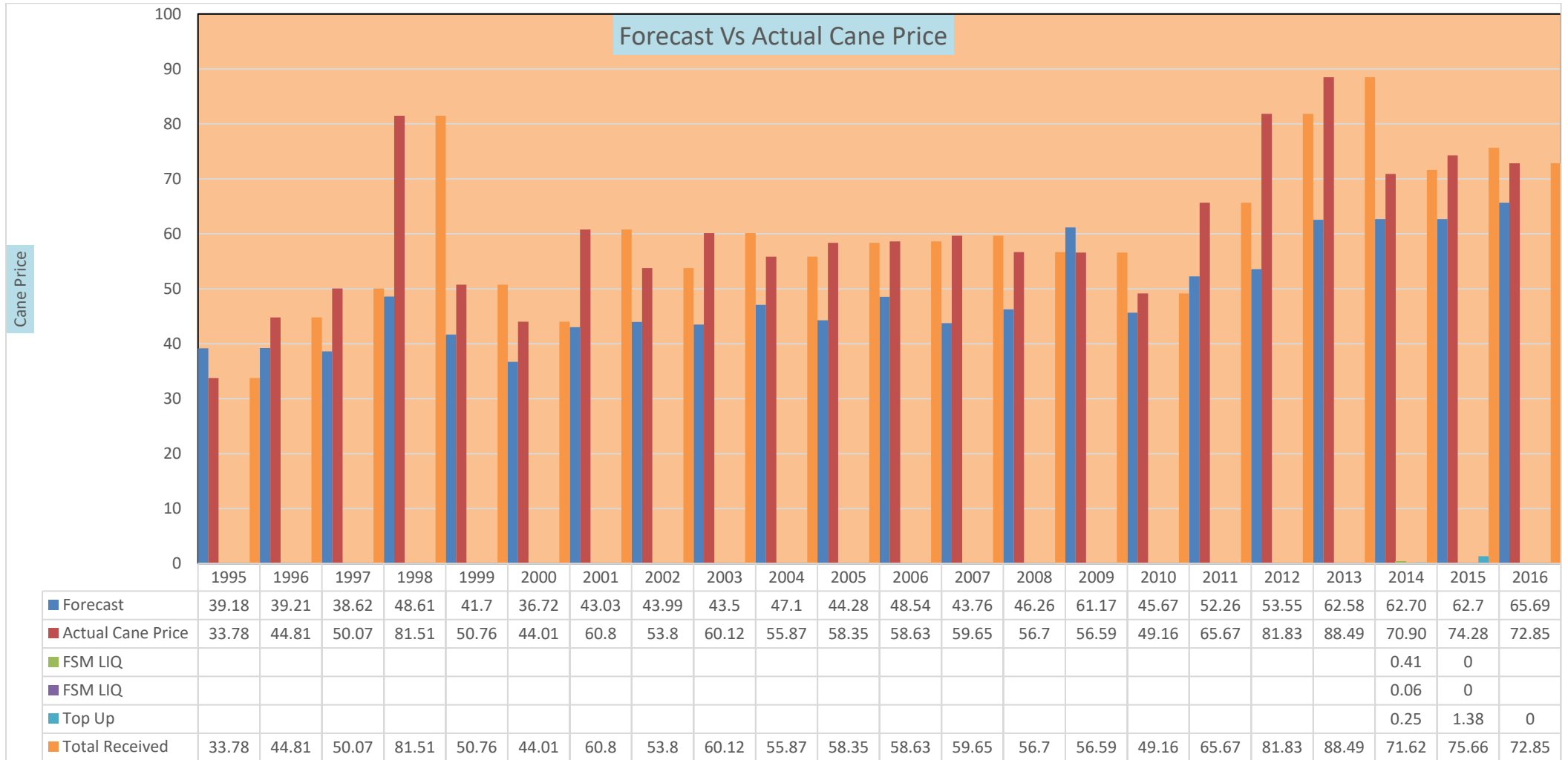
PART IV – ACCOUNTANT TO THE TRIBUNAL

FINAL CANE PRICE FOR 2016 SEASON

The 2016 season returned to the growers \$72.85 per tonne of cane. The final cane price was calculated as follows:

Total Income from Sugar & Molasses Sale as Per Regulation 17.2 of the Master Award	\$144,360,234
Growers Share of Proceeds (Sec 20.2)	\$101,052,164
Tonnes of Sugar Produced	1,387,243
Tonnes of Cane Delivered and paid for	1,387,243
Price per tonne of Cane	\$72.85





PART V – INDUSTRIAL COMMISSIONER

GANG MATTERS

The Industrial Commissioner was given the responsibilities to handle gang matters when the Sugar Commission of Fiji was dissolved by Cabinet in 2009. The Industrial Commissioner prepared the Memorandum of Gang Agreement (MOGA) for the 2016 season in consultation with the Sugar Cane Growers Council and Fiji Sugar Corporation. During the year the Industrial Commissioner dealt with gang matters such as gang transfer, gang amalgamation and formation of new gangs.

Amalgamation/Formation of new gang

13 applications received. 7 approved, 2 pending and 4 not approved.

Change of Method of delivery

10 applications received. 8 approved and 2 pending.

Gang transfer

49 applications received. 48 approved and 1 not approved.

33 applications received on other matters such as individual harvesting, bond, substitutes etc.

Gang Disputes

In the year 2016, 32 gang disputes were referred to the Industrial Commissioner for decisions. The decision on each of the 32 cases was handed down by the Industrial Commissioner.



EMPLOYEE BENEFIT FUND

THE FIJI SUGAR TRADESMEN'S UNION EMPLOYEE BENEFIT FUND

The Fiji Sugar Tradesmen's Union Welfare Benefit operated successfully during the year. A total of \$60,733.00 was approved to members during the year. The Fund has total net assets worth \$506,581.00.

THE FIJI SUGAR CLERKS/SUPERVISORS ASSOCIATION WELFARE BENEFIT FUND

The Fiji Sugar Clerks/Supervisors Association Welfare Benefit Fund operated successfully during the year. A total of \$64,724.00 loans were approved to members during the year.

SUGAR MILLING STAFF OFFICERS ASSOCIATION WELFARE BENEFIT FUND

The Sugar Milling Staff Officers Association Welfare Benefit Fund operated successfully during the year. A total of \$40,486.00 was approved to members during the year. The Fund has total net assets worth \$179,764.00.



CANE QUALITY PROJECT ANNUAL REPORT - 2016

JANUARY - JUNE (MAINTENANCE SEASON)

The Cane Quality Department Maintenance Program Schedule for the first quarter was affected a bit by the damaged caused by TC Winston to the 3 Viti Levu Mills Infrastructure. FSC Mill Engineers had to prioritize work and attend to the most priority task first in the Mill leaving little to no time to attend to some of the planned slack season work for our department. Penang Mill which sustained the most damage was closed for the 2016 season and little maintenance work was carried out in the Penang Mill cane quality department.

JAN - MARCH:

1. Rail trucks reconciliation and rail tags installation.

Rail trucks reconciliation and rail tag installation is one of the of the priority work that is usually done by the cane quality mill teams during the first quarter of the maintenance season. This work was affected in the 3 Viti Levu Mills after TC Winston made landfall on February 20th. Penang Mill slack season works did not continue after that as the decision was made that the Mill will be closed and all employees to be absorbed into the other 3 mills. Our 3 fulltime staffs in Penang Mill were absorbed in Rarawai and Lautoka Mill.

However, the number of rail trucks that were reconciled by the staffs working in the other 3 mills operating in 2016 are:

Mill Name:	# of Rail trucks Reconciled
Lautoka Mill	1400
Labasa Mill	1600
Rarawai Mill	1100

1. Rehabilitation Works:

Rehabilitating works was not part of the slack season plan for 2016 but was something that had to be done after Feb 20th. This was carried out mainly in Penang and Rarawai Cane Quality Labs which suffered some damage due to TC Winston. Carpenters working under the civil Department in the 2 mills were engaged to do repairs and checks on portions of the building which suffered damage like the roofing, main doors and side walls. After repairs to Penang Cane Quality Laboratory, all the Cane Quality equipments were stored in it and the lab was safely secured. Rarawai mill's roof which was leaking was fixed first to prevent water from damaging the electrical equipments that were stored in the Lab.

Stocktaking and Placing of Local and Overseas orders.

Ordering of materials needed for the 2016 crushing season is one of the tasks that is also carried out in the first quarter. For this Season, Chemicals, equipments and glassware's from Penang Mill was first utilized in the other 3 mills that were operating. Only those materials which was not available in Penang Mill's stock or available with local suppliers was then ordered from overseas suppliers.



APRIL - JUNE:

1. Trip to Brisbane, Australia for Negotiation talks with 3 Overseas Cane Quality Consultants .

The Cane Quality Manager with the Industrial Commissioner went to Brisbane, Australia from the 19th - 22nd of April to meet with the 3 overseas consultants of the Cane Quality Project namely Sugar Research Australia (SRA), Mirrabooka Systems Pty Ltd and FOSS to re-negotiate the yearly contractual agreements for the 2016 Crushing Season in view of the situation faced in the Project due to the effects of TC Winston on the 3 Viti Levu Mills.

On Wednesday 20th April, a meeting was arranged with SRA at 10am in the morning at their office in Indooroopilly. Talks mainly centered around reducing the contractual fees signed earlier in January, 2016 where the online and software support charges that was supposed to be paid to SRA was \$100,000AUD. After negotiation talks, this amount was reduced to \$50,000AUD. In the afternoon, a meeting was then scheduled with staffs of Mirrabooka Systems at 3pm at their office in Lutwyche. Mirrabooka was to be paid \$58,896AUD for their online support and software charges in 2016. After negotiation talks, the 2 parties agreed to the amount of \$48,206AUD to be charged for 2016.

On Thursday 21st April, a meeting was scheduled with FOSS at their office at Kelvin Grove Road, Kelvin Grove. FOSS was to charge \$20,507AUD for the 2016 Software online support. After negotiation talks, it was agreed that FOSS will only charge \$16,571AUD.

The negotiation talks with the 3 Australian consultants resulted in the Project saving \$64,625AUD which equates to **\$103,400FJD**

2. Cane Farmers Awareness Sessions:

Cane Farmers awareness session was only carried out in the Lautoka and Rarawai Mill cane sectors from 20th June - 27th June in Lautoka Mill Cane Sectors and from 29th June - 5th July in Rarawai Mill Cane sectors. During the awareness session, cane farmers were informed that the LIVE Payment will not start and Parallel run of the Incentive Payment system will continue as in previous years. Farmers were also shown the parallel statement and farm summary report and clarifications were made on how they could interpret the 2 statements.

The number of Awareness Sessions for Cane Farmers carried out in the 2 mill areas are.

Mill Name:	# of Awareness Sessions
Lautoka Mill Area	14
Rarawai Mill Area	9



(Some of the pictures taken during the awareness is shown below:)



Awareness Session in Drasa Sector - Lautoka.



Awareness Session in Meigunyah Sector - Lautoka.



Awareness Session in Varoko Sector - Rarawai.



Awareness Session in Veisaru Sector - Rarawai.

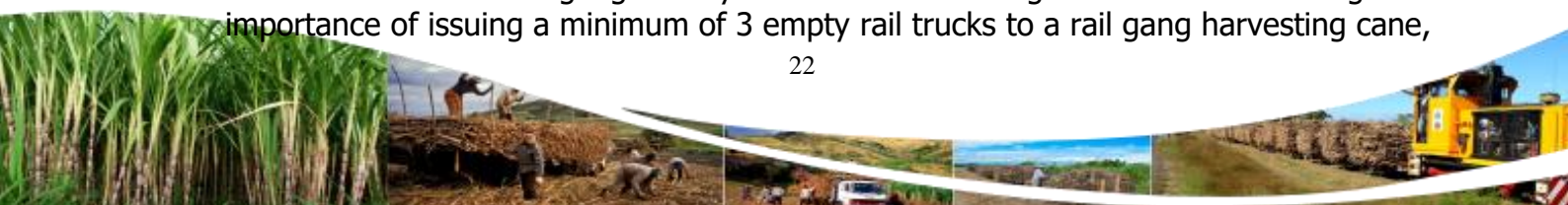
Awareness sessions were not done in Penang Mill area because all Cane from Penang was to be transferred to Rarawai Mill and they would all be missed samples since it will all be mixed together. It was also not conducted in Labasa Mill as by the time we started the awareness in Lautoka Mill, Labasa Mill had already started crushing.

2. **Refresher Training for FSC Staff's.**

Refresher Training is always done before the start of the crushing season. These trainings are conducted for FSC Employees who work closely with the Cane Quality Team during the crushing season where they are reminded the requirements of the Cane Quality Project they have to adhere to, to ensure Cane Tracking in the Mill is not affected and can be tracked effectively.

FSC staffs who work closely with the Cane Quality Team during Crush are those that are employed in

- i. **The Cane Carrier (Feeding Station)** - Employees that feed cane to the mill. One of our main requirement is for cane not to be mixed when they are tipped. They are reminded during the refresher training to ensure all rail trucks from one farm are tipped together, all cane from one lorry is completely tipped before tipping cane from another lorry or set of rail trucks, Cane carrier to be fed evenly leaving no gaps in the carrier and tip buttons to be activated when a tip has been initiated.
- ii. **Loco Drivers & Points-man** - Employees that deliver the empty rail trucks and pickup the Fulls from the rail gangs. They are reminded during the refresher training on the importance of issuing a minimum of 3 empty rail trucks to a rail gang harvesting cane,



picking up the Fulls in the way they are placed on the rail line and ensuring that no rearrangement of rail trucks is made by them during transportation or when they arrive at the Full Yard.

- iii. **Weighbridge Clerks & CYA (Cane Yard Attendants)** - Employees that weigh all the cane that arrive in a mill in any day. They are reminded during the refresher training on the importance of weighing rail trucks in the same way they are picked, weighing all rail trucks from one farm together and ensuring that they are all place in one rail feed line to the cane carrier and not separated and informing the Cane Quality Chemist the last rail and lorry number weighed every day.
- iv. **CLM (Cane Logistics Manager) and Shift Engineers** - These FSC Staffs are the ones that supervise the shiftily operations and FSC employees mentioned above. They are reminded during the refresher training on Cane Quality requirements and to assist where necessary if some FSC Employees are not following the requirements needed.

3. Final Tests and Installations

Final Testing and Installation of all Cane Tracking equipments from the Weighbridge, Feeding Station, Cane Carrier Operating Room and # 1 Mill were all done a few days before the crushing commenced in each mill. Our Consultants from FOSS Pacific also visited the mills as part of their contractual agreement to do final checks and preseason calibration before the equipments were installed in their respective places.

JUNE - DECEMBER (CRUSHING SEASON)

The details for the 3 mills 2016 crushing season is as follows:

Mill Name:	Lautoka:	Rarawai:	Labasa:
Start Date	19th July	20th July	15th June
End Date	16th Dec	30th Nov	06th Nov
Season Length	22 weeks	20 weeks	21 weeks
Av POCS	11.69	10.03	12.17

HIGHLIGHTS OF 2016.

1. Full Season Trials in 3 Mills Operating.

The 3 Mills that were operating this season did a Full Season Trials from the beginning of Crush they had anticipated the LIVE Payment to start in 2016. With the full season trials conducted, it also meant the distribution of the Farm Summary Reports and Cane Quality Payment Parallel Statements to all the Cane Farmers.



i. Farm Summary Report

Grower No : 14052 Farm Summary Season 2016
 SUBHASH CHAND f/n DEO RAJ Week Ending 10/31/2016 4:00:00 PM
 Sector No 111 Print Date 11/8/2016

Ticket No	Rake No	Gang No	Crush Date	Plot No	Var- iety	Ratoon	B/G	T/L	Tonnes	FarmP OCS	Fiji POCS	NIR Fibre	Rela- tivity
3145811	36762	040	Oct 18 2016	4	4	R4	B	L	9.47	15.29	13.05	11.80	1.17
3145812	37128	040	Oct 19 2016	4	4	R4	B	L	9.16	11.01	12.59	13.36	1.00
3145813	37747	040	Oct 20 2016	4	4	R4	B	L	10.84	13.33	12.76	12.89	1.04
3145814	38225	040	Oct 21 2016	5	4	R4	B	L	11.81	12.83	12.69	13.57	1.01
3145815	38750	040	Oct 22 2016	5	4	R4	B	L	10.79	13.71	12.95	14.20	1.06
3145816	39271	040	Oct 23 2016	5	4	R4	B	L	12.31	12.80	12.69	13.28	1.01
3145817	39707	040	Oct 25 2016	6	4	R4	B	L	5.47	14.29	12.84	13.51	1.11
									69.85	13.32	12.80	13.23	1.06

Base Price: \$39.42

Proceeds \$2,918.70

A Farm Summary report shows all the cane deliveries made by a Cane Farmer during a cut-off (2 week period). In that cut-off, it shows all the delivery tonnage, the Farm POCS, the Mill Av POCS for that day, The Fiber content and the Relativity. The Relativity factor is a comparison of that cane farmers sugar content against the Mill Average Sugar content for that particular day it is delivered. The Quality Payment (Proceeds) is then calculated by the formula Total Tons x Relativity x Base Price.

ii. Cane Quality Parallel Statement.

The Cane Quality Parallel Statement shows how much money the farmer gets during a particular cut-off. This amount is just the amount derived from the Farm Summary report in (i) above. This statement was given to all growers where they are then able to use this Quality Payment Statement to compare how much they are receiving now in a tonnage based payment and how much they would receive in a quality based payment system.

(a) Cane Quality Payment Statement.

Growers Statement Of Account							
Gang	Grower	Name	Sector	Name	CP Cutoff Date		
040	14052	SUBHASH CHAND f/n DEO RAJ	111	Drasa	31-OCT-2016		
Date	Ref No.	Qty	Price	Description	Dr	Cr	Balance
21-OCT-2016	3145814	11.81	3.55	Opening Balance			0.67
9-NOV-2016		69.85		Burnt Cane Deduction	41.90		
11-NOV-2016		69.85	1.06	Harvesting Claim	2235.20		
11-NOV-2016		69.85	39.42	Lorry/Trailer Allowance.		74.04	
11-NOV-2016				Delivery Payments		2918.70	
11-NOV-2016		60047		Sugar Cane Growers Fund-Pri Pr	39.00		
11-NOV-2016		60047		Sugar Cane Growers Fund-Pri Pr	250.00		
11-NOV-2016		60036		Sugar Cane Growers Fund-Pri In	2.63		
11-NOV-2016		60036		Sugar Cane Growers Fund-Pri In	40.94		
11-NOV-2016		60047		Sugar Cane Growers Fund-Pri Pr	100.00		
11-NOV-2016		60047		Sugar Cane Growers Fund-Pri Pr	100.00		
11-NOV-2016		60057		Sugar Cane Growers Fund-C/Lien	183.00		
More							
This Period							
No Trucks	No Lorries	Tonnes Burnt	Tonnes Green	STD Tons Cane			
	7.00	69.85	0.00	181.26	Press SELECT Key to PRINT		

(b) Current Tonnage based Payment Statement:

Gang	Grower	Name	Sector	Name	CP Cutoff Date
040	14052	SUBHASH CHAND f/n DEO RAJ	111	Drasa	31-OCT-2016

Date	Ref No.	Qty	Price	Description	Dr	Cr	Balance
21-OCT-2016	3145814	11.81	3.55	Opening Balance			0.67
9-NOV-2016		69.85		Burnt Cane Deduction	41.90		
11-NOV-2016		69.85	1.06	Harvesting Claim	2235.20		
11-NOV-2016		69.85		Lorry/Trailer Allowance.		74.04	
11-NOV-2016		69.85	39.42	Delivery Payments		2753.49	
11-NOV-2016		60047		Sugar Cane Growers Fund-Pri Pr	39.00		
11-NOV-2016		60047		Sugar Cane Growers Fund-Pri Pr	250.00		
11-NOV-2016		60036		Sugar Cane Growers Fund-Pri In	2.63		
11-NOV-2016		60036		Sugar Cane Growers Fund-Pri In	40.94		
11-NOV-2016		60047		Sugar Cane Growers Fund-Pri Pr	100.00		
11-NOV-2016		60047		Sugar Cane Growers Fund-Pri Pr	100.00		
11-NOV-2016		60057		Sugar Cane Growers Fund-C/Lien	18.00		

More

This Period				STD		
No Trucks	No Lorries	Tonnes Burnt	Tonnes Green	Tons Cane		Press SELECT Key to PRINT
	7.00	69.85	0.00	181.26		

For this cane farmer Subhash Chand, when he compares the 2 statements above, he would have noticed that he would have been paid more if the cane payment was made on Quality. This is also a good indication for him that his cane quality is good and he needs to maintain it or further improve it before the introduction of the Cane Quality Payment System.

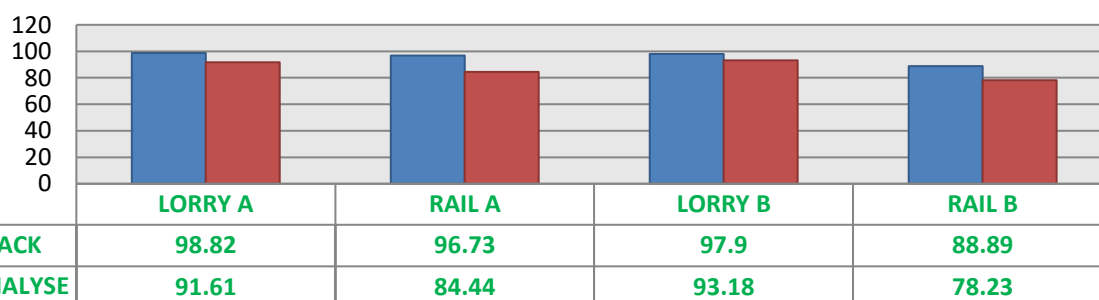
2. Cane Quality Project Parallel Run Results –

I. Lautoka Mill

MILL	TYPE	DELIVERED		TRACKED			ANALYSED		
		COUNT	TONNES	COUNT	TONNES	%	COUNT	TONNES	%
A	LORRRY	9287	98664.47	9179	97502.92	98.82	8500	90386.55	91.61
A	RAIL	12398	31932.37	12002	30888.25	96.73	10422	26963.97	84.44
B	LORRY	9835	118885.85	9623	116394.12	97.90	9118	110782.9	93.18
B	RAIL	9899	25914.40	8801	23034.64	88.89	7627	20271.77	78.23

% TRACKED AND ANALYSED

OVERALL PERFORMANCE 2016



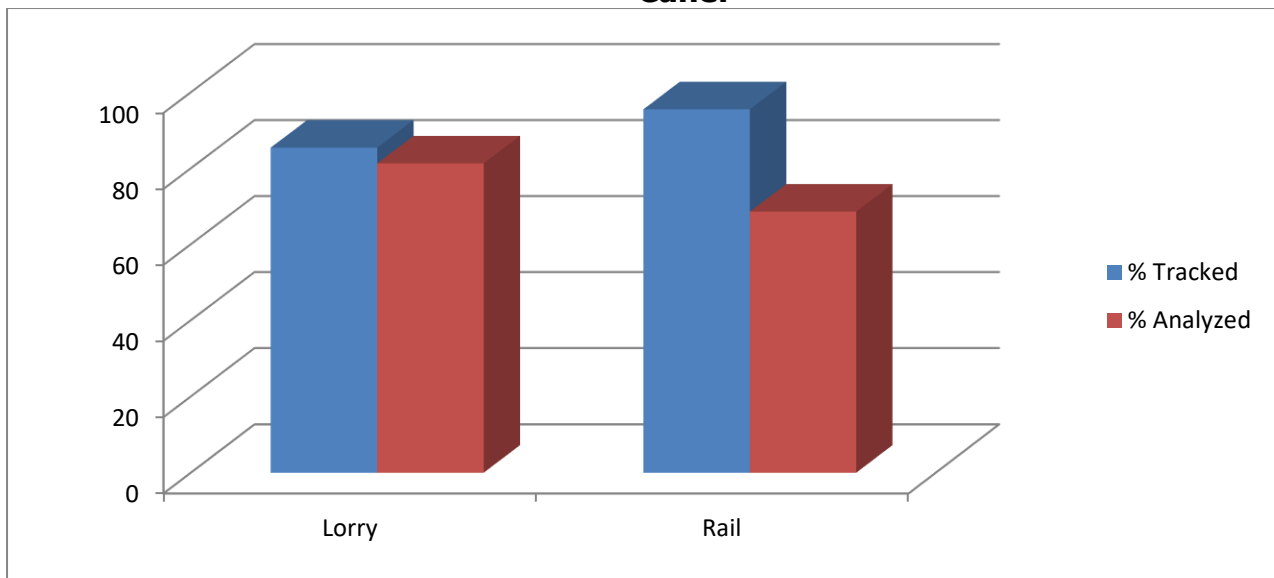
Lautoka Mill had a good parallel run in the 2016 Crushing Season. Looking at the total % of cane received which was tracked for both cane carrier at 95.58% and total % that was successfully analyzed at 86.86%, one can clearly see that Lautoka Cane Quality Payment System is ready for the LIVE Payment system if the Industry decides to start with Cane Quality Payment soon.

II. Rarawai Mill:

Tracked	Percentage (%)	Analyzed	Percentage (%)
Lorry	78.53	Lorry	49.62
Rail	81.47	Rail	28.35

Rarawai Mill had one of its poorest performance in the 2016 crushing season. With the effects of TC Winston causing damage to some cane quality equipments, coupled with selective maintenance during the slack season by the mill teams and the continuous dumping of stale cane from Penang Mill into Rarawai Mill the whole crushing season. This were the main issues which affected the Cane Quality Project Parallel run in Rarawai Mill in 2016 and resulted in a low percentage success. Issues faced which caused this low % success will be highlighted in the next section.

Graph of % of cane Tracked against the % of cane Analyzed for both Lorry and Rail Cane:

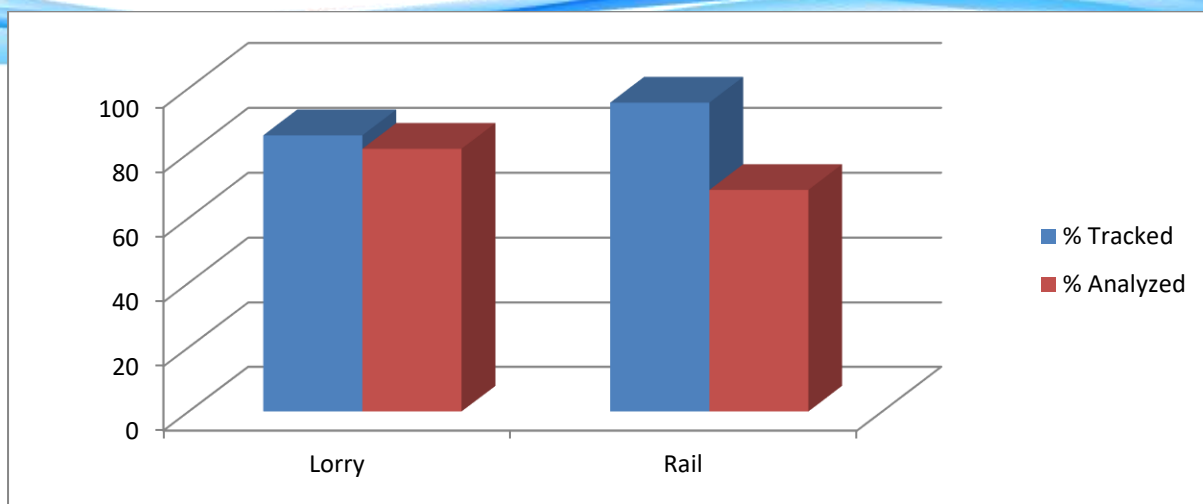


III. Labasa Mill:

Delivery	Tracking %	Analysis %
Lorry	85.43	81.28
Rail	95.52	68.60

Graph of % of cane Tracked against the % of cane Analyzed for both Lorry and Rail Cane:





Labasa Mill had a good parallel run in the 2016 crushing season and this can be seen in the % of cane samples tracked for both Rail and lorry which were both above 85% success. The % analyzed for rail dropped to 68% and this were due to some operational issues which will be highlighted in the next section. Apart from those issues, Labasa Cane Quality Project is also ready for the LIVE Payment if the Industry decides to start with Cane Quality Payment soon.

MAJOR ISSUES FACED IN 2016.

Some of the Major Issues faced in the 2016 Crushing Season which affected the Cane Quality Payment Project Trials are mentioned below:

1. Lautoka Mill:

- i. Cane Stockpile - The issue with stockpiled cane continued to be faced by the Project Team in Lautoka whenever there is a low cane supply stop. The Mill continues to allow this exercise for some cane stock to be stockpiled before the mill restarts again but this practice directly affects the cane quality project as it will not be able to correctly identify the quality of each cane delivered during the stockpile period as they are all mixed together.
- ii. Single Rail Consignments - This issue of receiving single rail cane consignments from the field affected the % success of rail cane analyzed and this is clearly seen in the seasonal figures for Lautoka. Eventhough the Seasonal Rail Cane Tracked % was around 92%, the seasonal % analyzed dropped to 81% and major contributor to this drop is the single rail consignments.

2. Rarawai Mill:

- i. Chute Height Issue- Eventhough some improvements were made in 2015 to improve chute height during the 2016 Crushing Season, maintaining chute height consistently at 1m was still an issue this season. This was mainly due to improper feeding from the cane carrier during low cane supply and dumping of stockpiled cane from Penang Mill which created gaps in the cane carrier.
- ii. Rail weighing and Tipping on R2 - The issue of Rail trucks being entered into the wrong line affected the % of rail tracked and analyzed as the system thinks it will be tipping on Line 1 when in actual fact it was tipping on Line 2. Tipping on line R2 has been an ongoing from 2015 and it has not been improved since then. Continuous Cane Feeding

could not be maintained on R2 and cane samples from one farmer could not be tipped together continuously.

- iii. Damages caused by TC Winston - damages to the fiber optic cables in CO Mill and Cane Carrier was noted when communication with the reader and Pr Foss machine could not be established when the crushing started. This affected the trials in the first week of crush when the whole cable had to be replaced. The main PLC used for the Cane Tracking equipments was also playing up during the crushing season and at times it also affected the communication with the other sensors and readers installed at various sites in the feeding station. This also affected the % success of the cane quality trials in Rarawai Mill.
- iv. Stockpiling - Stockpiling was a big issue during the 2016 Crushing Season as all cane from Penang Mill was brought to Rarawai Mill to be crushed and they were all dumped at a reserved location close to the cane carrier. This stockpiled cane when tipped, again mixed with the cane samples that were being tracked and in turn all cane that were bring tracked were missed. This greatly affected the % success of the cane quality project in Rarawai Mill.
- v. CO Mill bypass - When there was breakdown in CO Mill on 26th September, it had to be bypassed so that crushing can continue and when this was bypassed, our NIR ProFoss machine which was installed on the chute of CO Mill was also removed. This resulted in no cane sample being analyzed during the period 26th September - 11th October.
- vi. Tipping of Cane consignments from 2 different tipping points together – Even though one of our requirements with the cane carrier operators is not to tip 2 different cane consignments together. This continues to be practiced by the cane carrier operators and this contributed to a high percentage of cane being missed as they get mixed together in the cane carrier by the operators.

3. Labasa Mill:

- i. Stockpiling - This is one of the Major issue faced in Labasa Mill again in the 2016 season. This is usually done when there is a Mill stop, Scheduled CI, wet weather or done during the weekend to ensure that there is enough cane for the mill to continuously run. All cane stockpiled are missed samples as the quality of individual deliveries could not be measured independently and 11.14% of missed samples were a result of stockpiled cane.
- ii. Billet Cane Lorries - All billet cane lorries could not be analyzed in the 2016 season because it could not tip directly into the cane carrier. 6.1% of cane of cane missed were from billet cane.
- iii. CAS Software Issues - ISIScan and OPC Errors was also one of the issues faced at random times during the 2016 crushing season. Even though attempts were made by the chemist or consultants to resolve this at the earliest, it continued to affect cane samples that were analyzed during the time it went down.



CONCLUSION:

The 2016 Crushing Season was supposed to be the first season when Live Payment was to start. With the effects of TC Winston causing damages to crop and the 3 Viti Levu Mills infrastructure, the Industry leaders decided that this season, trials/parallel run will continue again. The performance of Lautoka and Labasa Mill was exceptional this season even after recovering from the effects of TC Winston, the % success of the trials in these 2 mills indicates that it is ready for the implementation of the Cane Quality Payment System. Rarawai Mill had one of its worst performance in the 2016 season and part of the blame could be due to the effects of TC Winston which resulted in damages to some cane quality equipments, less priority given to cane quality jobs as major focus was given by the Rarawai Mill Team on the mill infrastructure to ensure that the mill starts crushing on time and the continue dumping of mixed and stale cane from Penang Mill. All these issues had a great impact on the % success of the trials conducted in Penang Mill. Therefore priority works identified in Rarawai Mill needs to be attended to during the 2017 maintenance season to help improve the % success of Rarawai Mill. If all Industry stakeholders work together with the cane quality project team, the Cane Quality Team is optimistic that we are heading in the right direction in terms of preparing for the full implementation of the Cane Quality Payment System in the near future.



GIS 2016 REPORT

SUGAR INDUSTRY TRIBUNAL REPORT FOR THE YEAR 2016

01st JANUARY TO 30th JULY 2016

January - June:

The GIS team had to data clean all the field survey data collected from the vanua levu survey. Below is the summary of all the worked that was done and double check to ensure it is correct.

Breakdown for all the sectors within Labasa mill:

Sector code	Sector Name	Total Number of growers	Total number of growers surveyed	Total Lease Area
316	Wainikoro	419	419	3665.92 ha
317	Daku	377	377	4117.80 ha
315	Bucaisau	551	551	3903.59 ha
314	Labasa	435	435	2899.60 ha
313	Vunimoli	510	510	3186.11 ha
311	Waiqele	439	439	4455.14 ha
312	Wailevu	649	649	5715.20 ha
321	Natua	198	198	3748.09 ha
323	Bulivou	188	188	5170.97 ha
322	Solove	258	258	4701.07 ha

sector	Total.No Growers	Total Number of plots digitised	Farms Harvested in 2014 and not in 2015	Farms harvested in 2015 and not in 2014	Total area undercane as per GPS survey (ha)	Total area undercane as per FSC deposition (ha)	Increased yield 2015 (ha)	Total Lease area for each sector (ha)
Daku	377	1225	18	3	40292.7	38000	2293	2324.75
Wainikoro	420	1304	27	8	35793.66	32000	3794	2252.25
Bucaisau	551	2009	67	67	83995.07	70000	13995	1757.5
Vunimoli	513	1842	36	23	70680.83	70000	681	8444.33
Labasa	433	1205	37	10	39391.51	36000	3392	7502.13
Waiqele	439	1821	18	18	87676.57	89900	2223	4566.25
Wailevu	649	2829	34	10	125700.24	135025	9325	5715.2
Natua	198	949	16	6	2141.26	811.3	1329.96	3748.09
Solove	258	1036	17	7	2870.89	1313.6	1557.29	4701.07
Bulivou	188	897	14	1	2592.95	859.2	1733.75	5170.97
Total	3838	15,117	270	153	491,135.68	473,903	40,324.00	38,680.41

Breakdown of the survey:



Details of the above table is as follows:

Daku Sector:

Survey Breakdown:

Lease Expired With Cane	7
Lease Expired Without Cane	23
Lease Active With Cane	292
Lease Active Without Cane	52
Standover	3
Total Labasa	377

Summary of farmers feedback:

Grower Not Interested	78
Interested grower	298
Total Labasa	377

Labasa Sector:

Survey Breakdown:

Lease Expired With Cane	6
Lease Expired Without Cane	8
Lease Active With Cane	364
Lease Active Without Cane	55
Standover	8
Total Labasa	441

Summary of farmers feedback:

Grower Not Interested	71
Interested grower	370
Total Labasa	441

Wainikoro Sector

Survey Breakdown:

Lease Expired With Cane	12
Lease Expired Without Cane	9
Lease Active With Cane	323
Lease Active Without Cane	66
Standover	9
Total	419

Summary of farmers feedback:

Grower Not Interested	338
Interested grower	81
Total Wainikoro	419



Vunimoli Sector:

Survey Breakdown:

Lease Expired With Cane	9
Lease Expired Without Cane	8
Lease Active With Cane	465
Lease Active Without Cane	30
Standover	1
Total	513

Summary of farmers feedback:

Interested grower Comment	498
Not Interested grower	15
Total Vunimoli	513

Wailevu Sector:

Survey Breakdown:

Lease Expired With Cane	7
Lease Expired Without Cane	1
Lease Active With Cane	597
Lease Active Without Cane	43
Stand over	0
Total Wailevu	648

Summary of farmers feedback

Grower Not Interested	42
Interested grower	606
Total Wailevu	648

Waiqeale Sector:

Survey Breakdown:

Lease Expired With Cane	2
Lease Expired Without Cane	1
Lease Active With Cane	393
Lease Active Without Cane	41
Stand over	1
Total	438

Summary of farmers feedback:

Grower Not Interested	43
Interested grower	395
Total Waiqeale	438



Bucaisau Sector:

Survey Breakdown:

Lease Expired With Cane	25
Lease Expired Without Cane	4
Lease Active With Cane	477
Lease Active Without Cane	37
Standover	7
Total Bucaisau	550

Summary of farmers feedback:

Grower Not Interested	46
Interested grower	504
Total Bucaisau	550

Natua Sector:

Survey Breakdown:

Lease Expired With Cane	0
Lease Expired Without Cane	3
Lease Active With Cane	165
Lease Active Without Cane	29
Standover	1
Total	198

Summary of farmers feedback:

Grower Not Interested	31
Interested grower	167
Total Natua	198

Solove Sector:

Survey Breakdown:

Lease Expired With Cane	1
Lease Expired Without Cane	2
Lease Active With Cane	206
Lease Active Without Cane	45
Standover	1
Total	255

Summary of farmers feedback:

Grower Not Interested	48
Interested grower	207
Total Solove	255



Bulivou Sector:

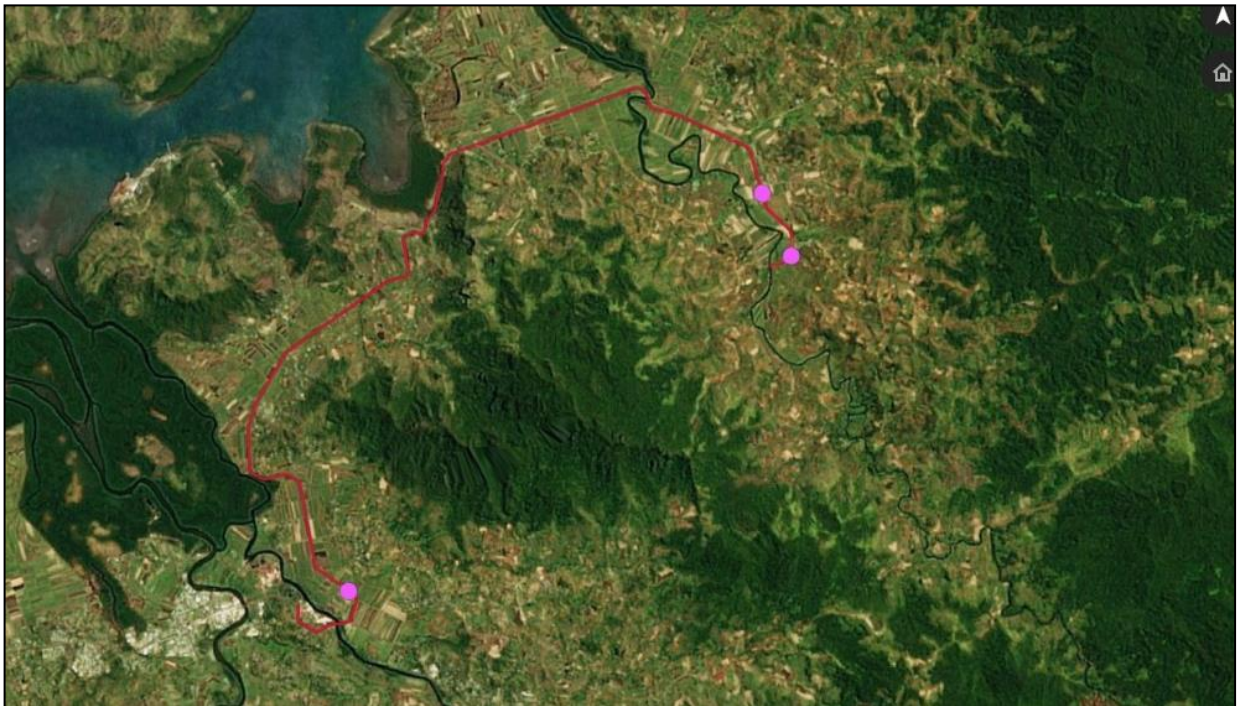
Survey Breakdown:

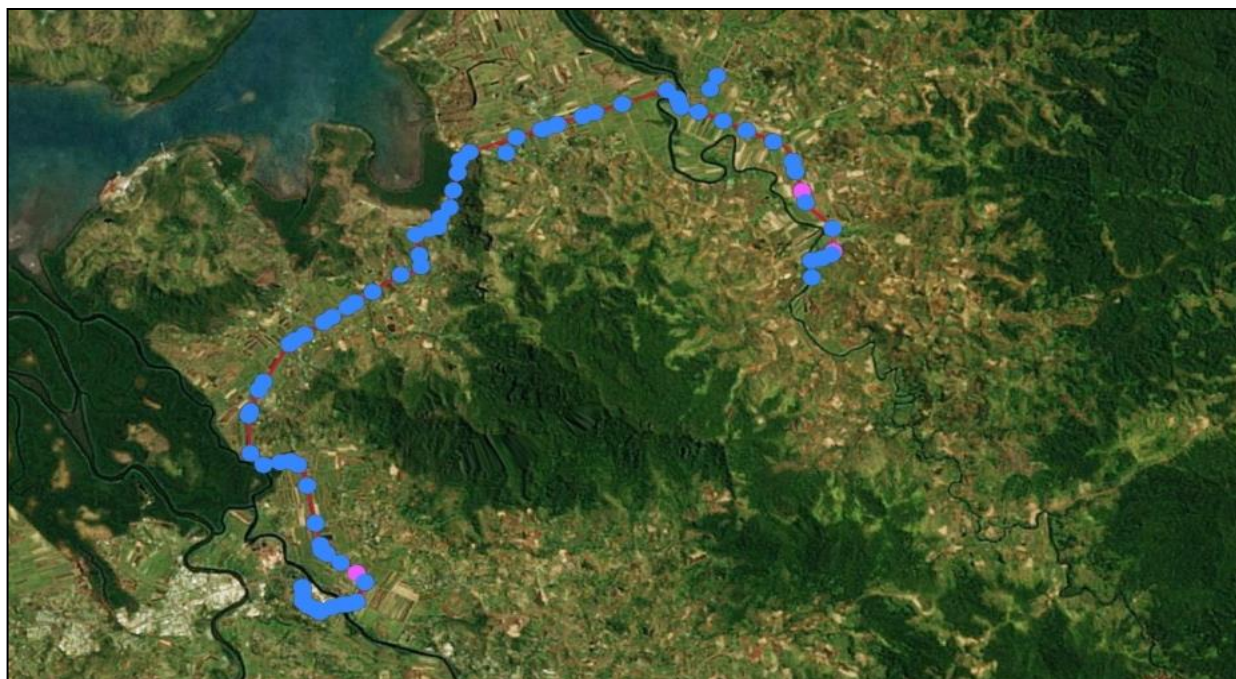
Lease Expired With Cane	4
Lease Expired Without Cane	4
Lease Active With Cane	147
Lease Active Without Cane	26
Standover	6
Total	187

Summary of farmers feedback:

Grower Not Interested	29
Interested grower	158
Total Bulivou	187

Railway Network:





The red line in the map is the railway from the Labasa Mill to Wainikoro sector last point. The overlaid blue points are all crucial points mapped to indicate bridges, hazard areas, culvert, school junction, crossing, school bridges to name a few.

Name MainLine	Distance (km)	Loops	No. of Hazards	Shunts	Triangle	Branch
Wainikoro to Labasa Mill	39.4km	2	51	7	2	19
Bucaisau to Labasa Mill	20km	7	50	14	1	7
Vunimoli-Labasa	15.02 km	1	38	2		6
Vunimoli Junction-Wailevu	7.5 km	1	8	2		7
Wailevu Junction - Waigele	8.6 km	2	30	4	1	2
Vuniyalayala	1.7 km	1	4			1

April:

Mr. Brown and I attended the Locate 12 Conference held in Melbourne. We also were present to attend the conference dinner to which they announced winners of the Asia Pacific Spatial Awards. Sugar Industry won the 2 awards within the South Pacific and was nominated to the top 5 awards in Melbourne.





From left - Vasiti Soko (SIT), Mr. Brown (SIT), Peter Kinne (Digital Globe Regional Manager)

July:

Survey was done in Saweni sector to which summary is as follows:

Growers	total	2015_Yield	Sugarcane variety
Tenant	361	Nil - 0	19
Owner	81	Tonnes <50	59
		Tonnes (between 50 - 100)	88
		Tonnes (<200;100>)	138
		Tonnes (200>)	138
			Mana
			Kaba
			Kiuva
			LF911925
			Aiwa
			Ragnar
			Beqa
			Naidiri
			Mali

Age_Of_Crop	Total Lease	Area Undercane
Ratoon age <5	169	Between 1-4 acres
Ratoon age (between 5 - 9)	169	Between 5-9 acres
Ratoon age 10>	49	10>
NP - 0	42	
SF	14	
LF	7	

CONCLUSION:

The first half of 2016, the team was focusing on cleaning up all field data from Labasa, uploading it to the portal and cross referencing the different types of mapping projection. The whole of Vanua Levu sectors are now available in the portal.

Saweni Sector was the first to be surveyed for 2016. 10 casuals and 4 supervisors were hired to be part of the field survey. Most of this members were existing team members from Vanua Levu survey, of which 3 came from Labasa to join the Viti Levu survey.

Saweni is completed and data cleaned as well. We are currently surveying Natova Sector.



SUGAR INDUSTRY TRIBUNAL
ACCOUNTS 2016



SUGAR INDUSTRY TRIBUNAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

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OFFICE OF THE AUDITOR GENERAL

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INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements of Sugar Industry Tribunal

Disclaimer of Opinion

I have audited the financial statements of the Sugar Industry Tribunal (Tribunal) which comprise the Statement of Financial Position as at 31 December 2016, the Statement of Comprehensive Income, Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

I do not express an opinion on the accompanying financial statements of Sugar Industry Tribunal. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer Opinion

1. The Tribunal did not prepare and present a statement of changes in equity as a component of the financial statements for the year ended 31 December 2016, which is a departure from the requirement of *section 3 – Financial Statement Presentation, paragraph 3.17(c) of the International Financial Reporting Standards for Small and Medium-Sized Entities (IFRS for SMEs)*. As a result, I am unable to satisfy myself whether the retained earnings balance of \$223,835 has been fairly stated in the financial statements.
2. The Tribunal was unable to provide appropriate documentations to support loss on revaluation of \$165,289 and transfers of \$139,631 as reported in Note 10 to the financial statements. As a result, I am unable to satisfy myself whether Property, Plant and Equipment of \$462,993 has been fairly reported in the financial statements.
3. The Tribunal was unable to provide appropriate documentations to support balances reported in the statement of cash flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements.
4. The Tribunal has not disclosed employee benefits in its financial statements as required by *Section 28 – Employee Benefits (IFRS for SMEs)*. In addition, the Tribunal did not provide disclosures for capital commitments, contingent liabilities, subsequent events, related party transactions, the domicile and legal form of the entity, country of incorporation and the address of its registered office, unfulfilled conditions and other contingencies attaching to government grants that have not been recognized in income, and accounting policy of deferred income, as required by IFRS for SMEs. As a result, I am unable to satisfy myself whether the financial statements of the Tribunal have fully complied with those requirements of IFRS for SMEs.
5. The Tribunal recorded trade and other receivables balance of \$263,676 in the Statement of Financial Position as at 31 December 2016. Included in the amount are VAT receivable balance of \$16,142, other receivable balance of \$18,821, and owed by Near Infrared Project (NIR) of \$223,650. Audit was unable to provide me appropriate documentations to support the



above balances. As a result, I am unable to ascertain whether the trade and other receivables balance of \$263,676 has been fairly stated.

6. I was not provided with appropriate supporting documents to support the transfer of assets of \$29,425 reported in Note 12 of the financial statements. As a result, I was unable to verify the completeness and accuracy of the amount and also unable to determine whether any adjustments might have been necessary in respect of deferred income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.
7. The Tribunal recorded personnel expenses of \$403,991 in the Statement of Comprehensive Income for the year ended 31 December 2016. Included in the amount are salaries and wages expenses of \$300,799 which could not be validated. As a result, I am unable to ascertain whether the personnel expenses balance of \$403,991 has been fairly stated in the financial statements.
8. The Tribunal recorded operating expenses of \$140,897 in the Statement of Comprehensive Income for the year ended 31 December 2016. The Tribunal was unable to provide me supporting documentations to support the amounts of \$34,410 recorded as meal and gang expenses. As a result, I was unable to verify the completeness and accuracy of the balances and also unable to determine whether any adjustments might have been necessary in respect of meal and allowance expenses and gang expenses at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.
9. The Tribunal recorded administration expenses of \$164,824 in the statement of comprehensive income for the year ended 31 December 2016. The Tribunal was unable to provide me supporting documentations to support transactions totaling \$11,258 recorded as general, telephone and meeting expenses. As a result, I was unable to verify the completeness and accuracy of the balances and also unable to determine whether any adjustments might have been necessary in respect of general, master award review, and meeting and award review at the end of the financial year and any corresponding adjustments to the elements making up the statement of comprehensive income and statement of financial position.
10. The Tribunal was unable to provide Solicitors confirmation at balance date. Consequently, I am unable to determine if any adjustments, or disclosures of contingent liabilities is required to be made in the financial statements of the Tribunal for the year ended 31 December 2016.
11. The Tribunal did not disclose or provide relevant supporting documents and explanations in relation to subsequent to balance date review. Accordingly, I am unable to determine if any adjustments, or disclosures is required to be made in the financial statements of the Tribunal for the year ended 31 December 2016.
12. The Tribunal did not provide relevant and supporting documents for journal entries processed in the general ledger. This have provided limitation to the scope of my audit and unable to determine if any adjustments, or disclosures is required to be made in the financial statements of the Tribunal for the year ended 31 December 2016.



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

Other Matter

The Tribunal did not have a risk management policy, capitalization policy, annual corporate plan, strategic plan, human resources policy, policies to govern environmental controls, and code of conduct in place. In addition, the finance manual which was developed in 2005, did not document all process and procedures, which can lead to inconsistencies in practices by employees thus providing the opportunity for fraud.

Responsibilities of Management for the Financial Statements,

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with IFRS for SMEs and the Sugar Industry Act (CAP 206) and for such internal control as the management determines 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, management is responsible for assessing the Tribunal's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management intend to cease operations, or have no realistic alternative but to do so.

The Management are responsible for overseeing the Tribunal's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tribunal's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Tribunal's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Tribunal 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.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Sugar Industry Act (Cap 206), in my opinion:

- proper books of account have not been kept by the Tribunal, so far as it appears from my examination of those books,
- the accompanying financial statements:
 - are in agreement with the books of account; and
 - to the best of my information and according to the explanations given to me, give the information required by the Sugar Industry Act (Cap 206), in the manner so required.



Ajay Nand
AUDITOR-GENERAL



Suva, Fiji
29 January, 2020



**SUGAR INDUSTRY TRIBUNAL
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	2016 \$	2015 \$
INCOME			
Government grant - operational		848,276	670,511
Other income	4	223,168	73,042
Total income		1,071,444	743,553
EXPENDITURE			
Personnel expenses	5	403,991	398,113
Operating expenses	6	140,897	108,718
Administrative expenses	7	164,824	188,636
Depreciation		183,707	65,431
Total expenditure		893,419	760,898
Surplus/(deficit)		178,025	(17,345)
Other comprehensive income		-	-
Total comprehensive income/(loss) for the year		178,025	(17,345)

The statement of comprehensive income is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 10 to 14.




**SUGAR INDUSTRY TRIBUNAL
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2016**

	Notes	2016 \$	2015 \$
Current assets			
Cash at bank and on hand	8	174,477	14,968
Trade and other receivables	9	263,676	393,138
Total current assets		438,153	408,106
Non-current assets			
Property, plant and equipment	10	462,993	651,943
Total non-current assets		462,993	651,943
Total Assets		901,146	1,060,049
Current liabilities			
Trade and other payables	11	219,332	276,619
Employee benefit liability		-	1,400
Deferred income	12	183,707	65,431
Finance lease liability - Current	13	1,671	1,671
Total current liabilities		404,710	345,121
Non-current liabilities			
Deferred income	12	270,929	578,156
Finance lease liability	13	1,672	3,343
Total non-current liabilities		272,601	581,499
Total Liabilities		677,311	926,620
Net Assets		223,835	133,429
Equity			
Retained earnings		223,835	133,429
Total Equity		223,835	133,429

The statement of financial position is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 10 to 14.

For and on behalf of the Tribunal


The Registrar of the Sugar Industry Tribunal
Mr. Timothy Brown

Date: 24 / 01 / 2020



SUGAR INDUSTRY TRIBUNAL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	2016 \$	2015 \$
Cash flows from operating activities			
Receipts from government and customers		887,737	1,003,643
Payments to suppliers and employees		(704,047)	(476,122)
Net cash provided by operating activities		183,690	527,521
Cash flows from investing activities			
Payments for property, plant and equipment		(24,181)	(580,069)
Net cash flows used in investing activities		(24,181)	(580,069)
Cash flows from financing activities			
Financing Lease		-	(1,671)
Net cash flows used in financing activities		-	(1,671)
Net (decrease)/increase in cash		159,509	(54,219)
Cash at the beginning of the year		14,968	69,187
	8	174,477	14,968

The statement of cash flows is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 10 to 14.



**SUGAR INDUSTRY TRIBUNAL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

NOTE 1: REPORTING ENTITY

The Sugar Industry Tribunal was established under the Sugar Industry Act (Cap. 206). The objective of the Sugar Industry Tribunal (SIT) is to resolve disputes in the Sugar Industry. In carrying out its statutory functions, Sugar Industry Tribunal is empowered under section 69 of the Sugar Industry Act, subject to the Minister's directive, to make and prepare any master award. The Sugar Industry Tribunal also hears and determine any question as to whether all or any of the expenses incurred by Fiji Sugar Corporation in providing and maintaining facilities for the storage of sugar should be paid out of, and be a charge on the proceeds of sale of sugar, molasses and other by-products of sugar.

NOTE 2: BASIS OF PREPARATION

The financial statements of the Sugar Industry Tribunal have been drawn up in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities ("IFRS for SMEs").

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of measurement

The financial statements have been prepared on an historical cost basis and, except where stated, do not take into accounts current valuation of fixed assets.

(b) Functional currency

The financial statements are presented in Fiji dollars.

(c) Use of estimates and judgements

The preparation of the financial statements in conformity with IFRS for SMEs requires management to make judgements, estimates and assumptions that affect the applications of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any further periods affected.

Information about judgments in applying accounting policies that have an effect on the amounts recognised in the financial statements is included in the following notes:

Note 3(h) - Recoverability of trade and other receivables

Note 3(f) - Impairment of property, plant and equipment

(d) Revenue recognition

Revenue is recorded in the income statement on accrual basis. Grants relating to the purchases of property, plant and equipment are included in deferred income and are credited to the income statement on a straight-line basis over the expected life' of the related assets.

(e) Income tax

By virtue of Section 17 clause 4 of the Income Tax Act, the Tribunal's net income is exempt from income tax.



SUGAR INDUSTRY TRIBUNAL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2016

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Property, plant and equipment

Recognition and measurement

Depreciation on assets is calculated on straight-line method by which the book value is written off over the estimated useful life of the assets.

Fixed assets are stated at cost. When assets are retired or otherwise disposed of, the related cost is removed from the account and the resultant profit or loss is brought to account as revenue or expenditure as appropriate.

Depreciation

Depreciation is charged using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

	<u>Rate</u>
Furniture and fittings	10%
Office furniture	10%
Motor vehicle	15%

(g) Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purpose of the cash flow statement, cash and cash equivalents comprise cash at bank and on hand.

(h) Trade and other receivables

Receivables are stated at expected realised value. A provision is raised for any doubtful debts based on a review by the Tribunal for all outstanding amounts at year end. Bad debts are written off during the year in which they are identified.

(i) Trade and other payables

These amount represent liabilities for good and services provided to the Tribunal prior to the end of the year and which are unpaid.

(j) Segment

The Tribunal is not required to report segment information in accordance with FAS 14 as it is not relevant to the nature of the Tribunals operations.

(k) Comparatives

Where necessary, amounts relating to prior year have been adjusted to conform with changes in presentation in the current year.

NOTE 4: OTHER OPERATING INCOME

	2016	2015
	\$	\$
Interest in salary advance	1,581	960
Deferred income	183,707	65,431
Miscellaneous	37,880	6,651
	223,168	73,042



SUGAR INDUSTRY TRIBUNAL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2016

NOTE 5: PERSONNEL EXPENSES	2016	2015
	\$	\$
Salaries and wages	300,799	296,832
Benefits and allowances	16,598	13,829
FNPF	52,889	52,735
FNU levy	1,750	3,817
Fringe benefit tax	3,205	10,611
PAYE	28,750	20,289
	403,991	398,113

NOTE 6: OPERATING EXPENSES

GIS other expenses	2,184	37,209
Meal and allowance	71,016	25,995
Motor vehicle	40,335	33,854
Other expenses	3,644	5,789
Gang expenses	23,718	5,871
	140,897	108,718

NOTE 7: ADMINISTRATION EXPENSES

Telephone, fax and postage	17,538	23,660
Printing and stationery	20,336	17,953
Insurance	22,969	12,472
Advertising	4,800	6,801
Travelling and subsistence	1,412	22,823
Professional fees	34,714	16,571
Rent and utilities	39,456	60,319
General expenses	10,024	12,165
Meetings and conferences	11,455	3,066
Master award review	2,120	12,806
	164,824	188,636

NOTE 8: CASH AND CASH EQUIVALENT

Cash and cash equivalents at the end of the financial year as shown in the statement of cash flows is reconciled to the following:

Cash at bank - Sugar Industry Tribunal	170,380	974
- GIS	3,988	13,822
Cash on hand	109	172
	174,477	14,968

NOTE 9: TRADE AND OTHER RECEIVABLES

Salary advance	3,227	964
Deposits paid	1,836	1,836
VAT	16,142	18,225
Other	18,821	43,753
Owed by NIR	223,650	328,360
	263,676	393,138



SUGAR INDUSTRY TRIBUNAL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2016

NOTE 10: PROPERTY, PLANT AND EQUIPMENT

	Furniture and fittings	Equipment	Motor Vehicle	Total
	\$	\$	\$	\$
Cost				
Balance at 31 December 2015	23,108	397,097	401,061	821,266
Additions	1,411	22,820	-	24,231
Disposals	(1,207)	(2,609)	-	(3,816)
Loss on revaluation	(9,967)	(53,609)	(101,713)	(165,289)
Balance as at 31 December 2016	13,345	363,699	299,348	676,392
Accumulated Depreciation				
Balance at 31 December 2015	10,869	63,860	94,594	169,323
Annual depreciation	1,387	137,418	44,902	183,707
Transfers	(9,947)	(47,948)	(81,736)	(139,631)
Balance as at 31 December 2016	2,309	153,330	57,760	213,399
Carrying amount at 31 December 2015	12,239	333,237	306,467	651,943
Carrying amount at 31 December 2016	11,036	210,369	241,588	462,993

NOTE 11: TRADE AND OTHER PAYABLES

	2016	2015
	\$	\$
Creditors and accruals	181,539	253,620
Rent due	23,993	16,701
Audit fee accrual	13,800	6,298
	219,332	276,619

NOTE 12: DEFERRED INCOME

Deferred income relates to capital grants received for the purchases of fixed assets. The income approach has been used to account for Capital Grant.

Balance at the beginning	643,587	180,315
Add: Additional capital grant for the current year	24,181	580,069
Less: Amortisation of deferred income for the current year	(183,707)	(65,431)
Less: Transfers of assets	(29,425)	(51,366)
	454,636	643,587
Comprise of:		
Current	183,707	65,431
Non-current	270,929	578,156
	454,636	643,587



SUGAR INDUSTRY TRIBUNAL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2016

	2016 \$	2015 \$
NOTE 13: FINANCE LEASE LIABILITY		
Balance at the beginning	5,014	6,685
Less: Lease rent paid during the year 2016	(1,671)	(1,671)
	3,343	5,014
The finance lease liability is payable as follows:		
No later than 1 year	1,671	1,671
Later than 1 year but no later than 5 years	1,672	3,343
Total	3,343	5,014

The Tribunal leases a telephone system (PABX system) from Telecom Fiji Limited on a financial lease agreement. The lease terms is for 5 years with a monthly lease rental of \$139.





Sugar Industry Tribunal

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