



SUGAR INDUSTRY TRIBUNAL

Annual Report For The Year Ending
31st DECEMBER, 2011

PARLIAMENTARY PAPER No. 40/17



SUGAR INDUSTRY TRIBUNAL

Tribunal (Acting)
Tribunal Accountant
Industrial Commissioner

Anu Patel (Barrister & Solicitor)
David Veremo, DIP ED (COM), BA, CA
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19 March 2013

Commodore Voreqe Bainimarama
Prime Minister & Minister for Sugar
P O Box 2353
Government Buildings
SUVA

Dear Sir

RE: ANNUAL REPORT - 2011

As required by Section 30 of the Sugar Industry Act of 1984, a report on the activities of the Tribunal, the Industrial Commissioner, and the Accountant to the Tribunal is submitted for the period 1st January, 2011 to 31st December, 2011 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

.....
(Anu Patel)

ACTING SUGAR INDUSTRY TRIBUNAL

Encls.

ANNUAL REPORT – 2011

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. Anu Patel was appointed the Acting Sugar Industry Tribunal with effect from 3rd September 2002.

Timothy Brown was reappointed the Industrial Commissioner and Registrar of the Tribunal with effect from 2nd August 2010 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 \$500,000 for 2011.

PART II – THE TRIBUNAL

NATIONAL HARVEST QUOTA

The Fiji Sugar Corporation informed the Tribunal in a letter dated 7th April 2011, as required under Regulation 5.6(i) of the Master Award that it intends to purchase 100% of the FBA of 3113164 tonnes for the 2011 season.

PURCHASE OF ALL CANE 2011

The Fiji Sugar Corporation informed the Tribunal in a letter dated 7th April 2011, as required under Regulation 5.6(iv) of the Master Award of its intention to purchase all cane for the 2011 season.

FORECAST PRICE 2011

Under Regulation 19.1(i) of the Master Award the Corporation informed the Tribunal that the likely price for cane for the 2011 season would be \$61.14. 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 \$52.20 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, the Commission 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 2011, this day fell on Tuesday, 21st June, 2011.

The Corporation wrote to the Tribunal by letter dated 13th May 2011 advising of its intention to commence crushing for Lautoka, Rarawai, Labasa and Penang Mills as follows:

Penang Mill	21 st June 2011
Lautoka Mill	07 th June 2011
Rarawai Mill	21 st June 2011
Labasa Mill	07 th July 2011

The Tribunal consulted the Acting Chief Executive of the Sugar Cane Growers Council and the Industrial Commissioner and ORDERED on 17th May 2011 that the four mills are authorized to commence crushing on the following dates:-

Penang Mill	21 st June 2011
Lautoka Mill	07 th June 2011
Labasa Mill	21 st June 2011
Rarawai Mill	07 th July 2011

VARIATION ORDER

PENANG MILL

The Corporation wrote to the Tribunal on 15th June 2011 requesting a variation to the Order to commence crushing at Penang Mill on 21st June 2011.

The Corporation's request was based on the fact that the mill was not ready to commence crushing on 21st June 2011 as earlier proposed. The Corporation requested that the date for commencement of crush be deferred to 28th June 2011.

After consulting the Acting Chief Executive Officer of the Sugar Cane Growers Council and the Industrial Commissioner; the Tribunal issued a Variation Order dated 17th June 2011 for Penang Mill to commence crushing on 25th June 2011.

LABASA MILL

The Corporation wrote to the Tribunal on 29th June 2011 requesting a variation to the order to commence crushing at Labasa Mill on 20th June 2011.

The Corporation request was based on the late arrival of the cane carrier chain.

After consulting the Acting Chief Executive Officer of the Sugar Cane Growers Council and the Industrial Commissioner; the Tribunal issued a Variation Order dated 30th June 2011 authorizing Fiji Sugar Corporation to commence crush at Labasa Mill on 14th July 2011.

LIKELY DATES FOR TERMINATION OF CRUSH

PENANG MILL

Regulation 4.2 of the Master Award requires the Tribunal to announce the dates by which crushing is expected to end at each mill.

The Corporation advised the Tribunal on 15th November, 2011 under Regulation 4.5 (c) of the Master Award that based on the estimated remaining crop to be harvested the likely date for termination of crush for Penang Mill is 23rd November 2011.

The Tribunal after consulting the Acting Chief Executive Officer of the Sugar Cane Growers Council and the Industrial Commissioner issued an

November 2011.

However, due to heavy rain experienced close to the date for Penang Mill to terminate crushing, the Corporation requested that the mill continue crushing until 27th November 2011.

After consulting the Acting Chief Executive Officer of the Sugar Cane Growers Council and the Industrial Commissioner; the Tribunal agreed to the Corporation's request to terminate crush on 27th November 2011.

LAUTOKA, RARAWAI & LABASA MILLS

In accordance with Regulation 4.5(c) of the Master Award the Corporation wrote to the Tribunal requesting that the Lautoka, Rarawai and Labasa Mills terminate crush on 17th December 2011.

The Corporation request was based on the fact that:-

- (a). The high cost of operating the 3 mills in unsuitable weather causing inconsistent poor/stale cane was causing a stop start nature to operations; affecting sugar extraction.
- (b). The need to start the mill maintenance work early in 2012 to be prepared for the crushing season.

The Tribunal pursuant to Regulation 4.9 of the Master Award after consulting the Acting Chief Executive Officer of the Sugar Cane Growers Council, the Executive Chairman of the Fiji Sugar Corporation and the Industrial Commissioner issued an Order dated 16th December 2011 that the mills terminate crush as follows:-

Lautoka Mill	21 st December 2011
Rarawai Mill	21 st December 2011
Labasa Mill	20 th December 2011

The Tribunal mindful of the large amount of cane left unharvested and the difficulties faced by both the growers and the millers;

“Ordered that growers who have fulfilled their obligation in the gang but still have cane left unharvested be paid a compensation of \$7.00 per tonne. The Corporation and the Council agreed that this cost be an Industry cost.”

The Tribunal directed that the Fiji Sugar Corporation, Sugar Cane Growers Council and the Industrial Commissioner were to scrutinize and determine which growers were eligible to receive the above payment.

BURNT CANE

PENANG MILL

The Corporation in a letter dated 6th October 2011 requested the Tribunal approved "On Programme" burning.

After consulting the Acting Chief Executive Officer of the Sugar Cane Growers Council and the Industrial Commissioner, the Tribunal approved that "On Programme" burning for Penang Mill begin on 8th October 2011.

LAUTOKA, RARAWAI & LABASA MILLS

The Corporation in a letter dated 20th October 2011 requested that the Tribunal approved "On Programme" burning for Lautoka, Rarawai & Labasa Mills.

After consulting the Acting Chief Executive Officer of the Sugar Cane Growers Council and the Industrial Commissioner, the Tribunal approved that "On Programme" burning for Lautoka, Rarawai & Labasa Mills begin on 24th October 2011.

PART III – INDUSTRIAL COMMISSIONER/REGISTRAR OF THE TRIBUNAL

LABASA CANE PRODUCERS ASSOCIATION

LCPA 2011 - FAIRTRADE PREMIUM FUNDED PROJECTS

The Labasa Cane Producers Association has implemented Projects under the following broad categories from its Fairtrade Premium money.

1. Cane Productivity Projects.
2. Community Development Projects.

These projects are in line with the Premium Plan which was passed by the Annual General Assembly.

CANE PRODUCTIVITY PROJECTS

The following Cane Productivity Projects were implemented.

1. WEEDICIDES SUBSIDY

This Project was implemented to assist farmers with the weedicides. During difficult times farmers were not in a position to buy weedicides. This assistance has allowed farmers to have the chemicals readily available for timely weed control. Good weed control leads to improve the productivity. For every 100 tonnes of cane harvested in 2010 season each member was given 5L of 2, 4 D Amine (equivalent to \$47.50). Farmers with less than 50 tones cane production were assisted with 1kg Diuron (\$20.00).

2. PRE HARVEST ASSISTANCE (KNIFE, FILE AND HAND GLOVE)

All the Cane producers who had harvested cane in 2010 were assisted in the preparation of the new harvesting season. A pair of Knife, File and Hand gloves were supplied to the farmers for every 100 tonnes of cane harvested in 2010 season. For farmers with stand-over cane in 2010 season, new orders were raised upon evidence of harvesting in 2011 to assist them.

3. KNAPSACK SPRAYER.

All the farmers were supplied a Knapsack sprayer each. While this project was not part of the approved plan at the General Assembly, the board approved this assistance to improve better weed control on farms, since some farmers had poor quality or leaky sprayers and some didn't have one at all. This should help farmers with timely application of agro-chemicals in fields which will reduce weeds in farms which in turn should improve productivity and minimize wastage.

4. **FERTILIZER SUBSIDY PROJECTS.**

A MOU was signed between LCPA Executive Manager, Mr. Mohammed Habib and Executive Chairman of FSC, Mr. Abdul Khan for FSC to assist with distribution of fertilizer subsidy to all LCPA members through FSC's cane pay system. All the farmers who had purchased and received fertilizers through Fiji Sugar Corporations bought between 1st April, 2011 to 31st March, 2012 were subsidized \$5.00 on every bag. The recommended rate of 16 Bags per Hectare was the base line for the subsidy and this was based on recommendations of Sugar Research Institute of Fiji. The first payment made for the period 01st April to 19th December was \$560485.00. The second payout will be in Mid May 2012 and is estimated to be a further \$300,000.00, making a total of approximately \$900,000.

COMMUNITY DEVELOPMENT PROJECTS

MICRO - PROJECTS

The Labasa Cane Producers Association had allocated \$100000 for the Community Development Projects from its Fair-trade Premium Money. Each sector was allocated \$10000. The project money is been allocated to Community Development, Drainage, Education, Infrastructure Development, Sanitation/ Health Improvements and Water Supply Community Development Projects.

1. **INFRASTRUCTURE DEVELOPMENT: UPGRADE OF URATA SUSPENSION BRIDGE**

The suspension Bridge at Urata was falling into hazardous state of disrepair, the Fairtrade Premium money was utilized in upgrading of the Suspension Bridge. A total of \$6500.00 was spent on this project. The community of Urata , Boule including the students of Buileka Santana College and Buileka Primary school are the direct beneficiaries to this project.

2. **WATER PROJECT: VATUCINA WATER PROJECT**

In 2011 at the request of the Vatuncina Community through their Sector Director Mr. Pradeep Kumar for funding for a water project. The LCPA spent \$5000.00 on this essential need that had provided a reliable clean fresh drinking water to the communities from Korotari to Vunimoli. A total of 500 people were benefitted through this funding which included one Secondary School and two a Primary Schools.

3. COMMUNITY DEVELOPMENT PROJECT: TAGANIKULA FERRY BOAT

The replacement of the cross – river ferry at Taganikula, Wainikoro sector was straightforward necessary expenditure of \$1200 that the surrounding communities would have made but that was paid instead by Fairtrade premium funds.

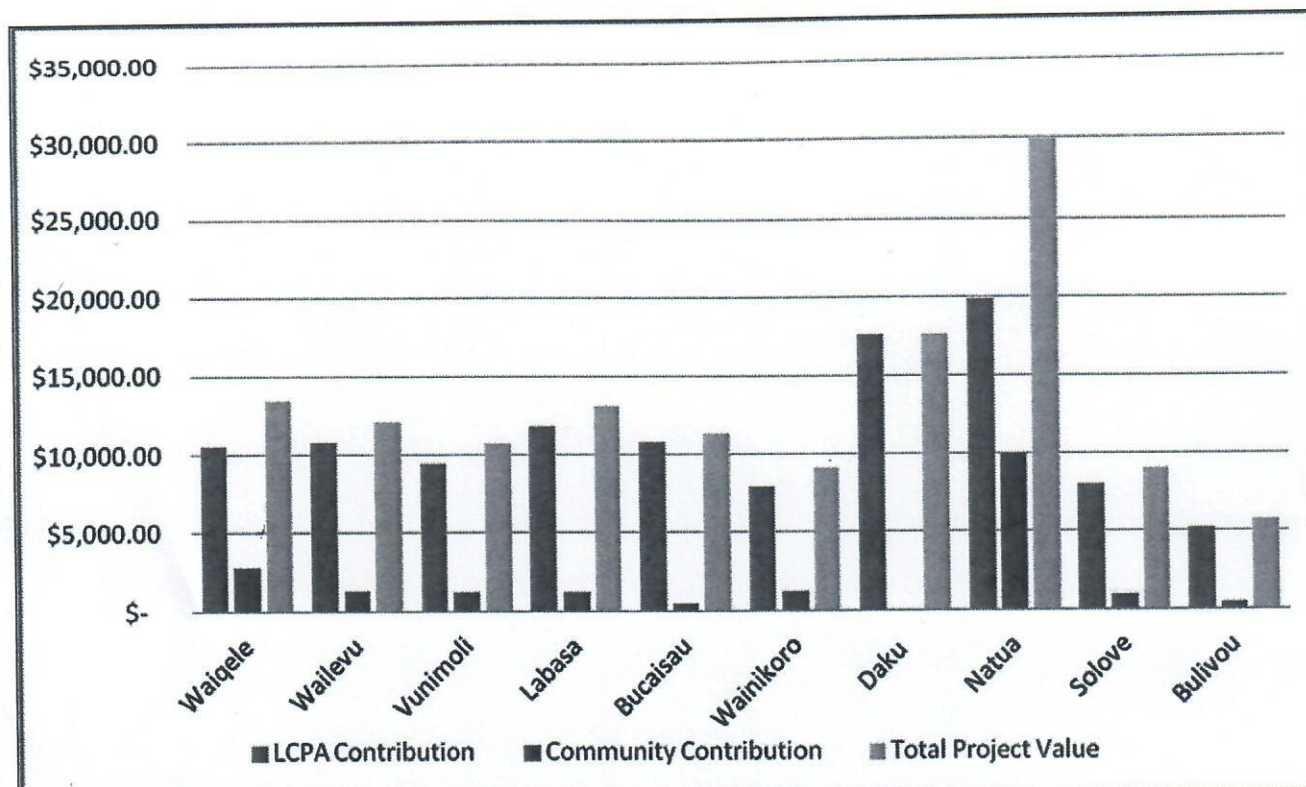
4. EDUCATIONAL FUNDING

The LCPA through its fair-trade premium money provided educational assistance to a number of schools. Photocopiers, Computers and multimedia were supplied to schools to enhance the student's knowledge in terms of new technology.

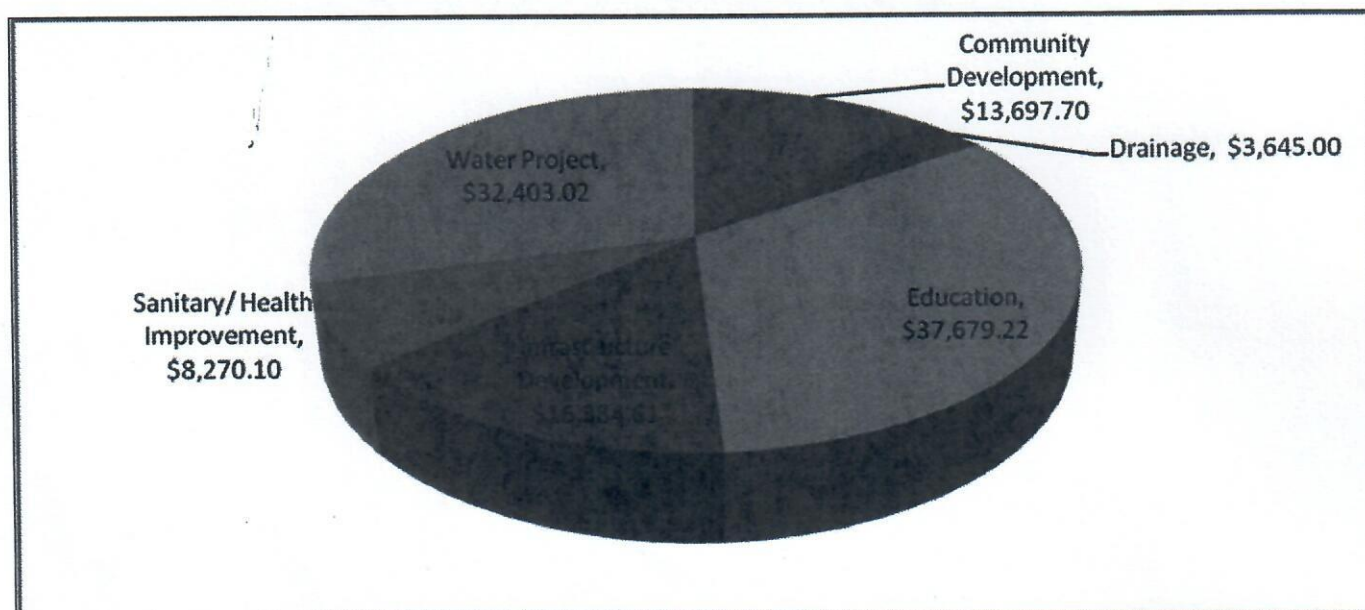
5. SANITARY AND HEALTH IMPROVEMENT

The general public of Seaqqa was facing a lot of inconvenience particularly with the non availability of very important public service. The LCPA funded to upgrade a public toilet for the community of Seaqqa. Apart from the community the public who are travelling from Labasa/Savusavu/Nabouwalu and vice versa are also the beneficiaries to this project.

FUND UTILIZATION PER SECTOR



Fund used from Fairtrade Premiun and Community contributions



Fund components of different community projects

GANG MATTERS

The Industrial Commissioner was given the responsibilities to handle gang matters when the Sugar Commission of Fiji was dissolved by Government. The Industrial Commissioner prepared the Memorandum of Gang Agreement (MOGA) for the 2011 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.

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 515 loans amounting to \$196,600.00 were approved to members during the year. The Fund has total net assets worth \$355,174.45.

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 188 loans amounting to \$81,600.00 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.

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	23	16	13	7	59
Approvals	14	12	7	7	40
Rejections	1	-	-	-	1
In Process	8	4	6	-	18

TRANSFERS

	<u>Lautoka</u>	<u>Rarawai</u>	<u>Labasa</u>	<u>Penang</u>	<u>Total</u>
Applications	55	50	43	26	174
Approvals	40	42	25	17	124
Rejections	-	-	-	-	-
In Process	15	8	18	9	50

OTHERS

The Registrar dealt with 2902 other matters involving amendments to the Register. These included estate matters, sector changes, changes in method of delivery, Farm Basic Allotment and registered area, lost certificates and cancellation of certificates. These were distributed per mill as follows:-

	<u>Lautoka</u>	<u>Rarawai</u>	<u>Labasa</u>	<u>Penang</u>	<u>Total</u>
Applications	155	138	2963	22	2953
Approvals	137	124	2625	16	2902
In Process	18	14	13	6	51

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

ALTA EXPIRY LEASE

A total of 155 new registrations were issued on ALTA expired leases, over the period 01/01/11 to 31/12/11 of these 22 new registrations were issued to new incoming landowner/Fijian tenants and 133 were issued to new Indian tenants while 12 new registrations were issued to sitting tenants. (Refer Appendix I (g)).

To date a total of 4281 registrations have been issued to tenants on ALTA expired leases, of these 1672 were issued to new incoming landowner/Fijian tenants and 2105 registrations were issued to new Indian tenants while 504 registrations were issued to sitting tenants.

PART IV – ACCOUNTANT TO THE TRIBUNAL

FORECAST PRICE OF CANE 2011

A likely price of cane of \$61.41 per tonne of cane for the 2011 season was accepted based on a production of 168,000 tonnes of sugar and 84,000 from 2,100,000 tonnes of cane.

This was discounted by 15% to arrive at a forecast price of \$52.20 per tonne of cane as per Regulation 19.1(ii) of the Master Award.

FINAL CANE PRICE FOR 2011 SEASON

The 2011 season returned to the growers \$65.67 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	\$202,082,219
Growers Share of Proceeds (Sec 20.2)	\$137,616,714
Tonnes of Sugar Produced	166,669
Tonnes of Molasses Produced	106,928
Tonnes of Cane Delivered and paid for	2,095,444
Price per tonne of Cane	\$65.67

		2011	2010	2009
Tonnes of cane paid	MT	2,100,000	1,993,800	2,385,300
Which Produced:				
Sugar	MT	168,000	189,730	238,530
[TCTS]		12.50	10.5	10.00
Molasses	MT	84,000	79,750	107,339
Proceeds:				
From Sugar - Overseas (net of marketing commission)		145,019,400	149,642,457	210,845,757
- Local & Regional		30,200,948	20,799,120	32,640,840
- Stocks		17,573,600		
From Molasses - Overseas		496,000	12,751,137	15,978,142
- Local			425,000	1,813,815
TOTAL		193,289,948	183,618,714	261,278,554
Additional Income was Received from:				
Fiji Sugar Marketing Co Ltd (Excess Income for the year)				
Sundries				
		193,289,948	183,618,714	261,278,554
Deductions prior to dividing proceeds were:				
Export duty - Sugar		527,208	4,871,838	6,804,717
- Molasses				
Bulk loading costs & SCRC		1,200,000		
Wharfage, sugar		45,540	62,610	70,795
molasses		124,000	115,863	133,300
Molasses Handling		138,400	129,318	148,780
Costs drawn by Sugar Commission of Fiji and Mill Area Committees				100,000
Contributed to the costs of the Sugar Cane Research Centre				
Rouging Costs		200,000	200,000	200,000
Lorry Transport Allowance		1,335,500	1,400,000	600,000
Sundries				
Cost of Importing sugar		3,570,648	22,796,770	6,767,130
Cost Handling import sugar				105,857
Total Deductions			29,576,399	14,930,579
Revenue for Distribution		189,719,294	154,042,315	246,347,975
This was divided under the terms of the Master Award as follows:				
Payable to the Growers		132,803,506	107,829,621	172,443,583
Less growers contribution to SRIF		900,000	706,694	800,000
Less growers contribution to SCGF		2,940,839		
Nett payable to growers		128,962,667	107,122,927	171,643,583
Equaling per tonne of cane		61.41	53.73	71.96
The forecast price was:		52.20	46.87	61.17
The Millers share was:		56,915,788	46,212,694	73,904,393
or per tonne of cane crushed		27.10	23.18	30.98

FINAL CANE PRICE		2008	2007	2006
Tonnes of cane paid	MT	2,585,000	3,100,000	3,181,930
Which Produced:				
Sugar	MT	274,000	319,005	345,089
[TCTS]		9.43	9.72	9.22
Molasses	MT	106,328	124,000	111,368
Proceeds:				
From Sugar –				
- Overseas		209,674,513	201,789,934	240,424,583
- Local & Regional		22,566,600	22,566,600	20,053,800
- Freight & Commission		24,193,032		
From Molasses - Overseas		12,133,706	14,883,721	9,986,001
- Local		282,880	340,000	320,000
TOTAL		244,657,700	239,580,255	270,784,384
Additional Income was Received from:				
Fiji Sugar Marketing Co Ltd (Excess Income for the year)				
Sundries				
Total Income		244,657,700	239,580,255	270,784,384
Deductions prior to dividing proceeds were:				
Export duty - Sugar		6,654,247	6,500,210	7,512,318
- Molasses				
Bulk loading costs			1,669,768	2,376,462
Wharfage, handling costs,		75,570		
Insurance and bagging costs		159,650	484,021	451,196
Prior Season Adjustments		178,190		
Costs drawn by Sugar Commission of Fiji and Mill Area Committees		780,000	480,000	480,000
Contributed to the costs of the Sugar Cane Research Centre				
Rouging Costs		200,000	300,000	270,000
Lorry Transport Allowance		600,000	700,000	650,000
Sundries				
Cost of importing Sugar		32,796,841		
Cost Handling import sugar		1,090,500		
Total Deduction		42,534,998	10,133,999	11,739,976
Revenue for Distribution		202,122,701	229,446,256	259,044,408
This was divided under the terms of the Master Award as follows				
Going to the Growers		141,485,891	160,612,379	181,708,086
Less growers contribution SRIF		800,000	1,000,000	
Nett going to growers		140,685,891	159,612,379	
Equaling per tonne of cane		54.42	51.49	57.11
The forecast price was:		46.26	43.76	48.54
The Millers share was:		60,636,810	68,833,877	77,336,322
or per tonne of cane crushed		23.46	22.20	24.30

PART V – OBJECTIVE OF THE ACT

Pursuant to section 30(1) of the Act, the Tribunal is obliged to advise the Hon. Minister for Agriculture, Land Resettlement & 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.

REGISTER OF GROWERS' STATISTICS
MILLS, DISTRICTS AND SECTOR

As at 31.12.11

LAUTOKA MILL

Lautoka District

Drasa Sector	- 703
Natova Sector	- 451
Saweni Sector	- 250
Lovu Sector	- 395
Lautoka Sector	- 272
Estate	- 2

2,073

Nadi District

Qeleloa Sector	- 341
Malolo Sector	- 420
Nawaicoba Sector	- 395
Meigunyah Sector	- 359
Yako Sector	- 341
Legalega Sector	- 320
Estate	- 2

2,178

5,384
33%

Sigatoka District

Cuvu Sector	- 382
Lomawai Sector	- 539
Olosara Sector	- 212

1,133

RARAWAI MILL

Koronubu Sector	- 736
Varavu Sector	- 625
Veisaru Sector	- 553
Varoko Sector	- 496
Mota Sector	- 479
Naloto Sector	- 349
Rarawai Sector	- 282
Estate	- 2

3,522

16,206

5,119
32%

Tavua District

Tagitagi Sector	- 565
Drumasi Sector	- 572
Yaladro Sector	- 460

1,597

PENANG MILL

Malau Sector	- 692
Ellington I Sector	- 390
Nanuku Sector	- 358
Ellington II Sector	- 294

1,734

1,734
11%

LABASA MILL

Labasa District

Bucaisau Sector	- 554
Wailevu Sector	- 632
Wainikoro Sector	- 415
Labasa Sector	- 432
Vunimoli Sector	- 501
Waiqeke Sector	- 428
Daku Sector	- 377

3,339

3,969
24%

Seaqaga District

Natua Sector	- 190
Solove Sector	- 258
Bulivou Sector	- 182

630

GROWERS SCA, FBA AND PRODUCTION - GROWERS STATISTIC - SEASON 2011

Mill	Sector	Sector	Lease Area	Area Under Cane	SCA	FBA	Registered Growers	Prod Cane	Production
1	111	Drasa	3673.16	1998.6	2524.40	133483.00	703.00	589.00	103918.87
1	112	Lovu	2635.24	1247.3	1602.00	88507.00	395.00	334.00	68614.69
1	113	Lautoka	1800.86	515.7	1015.50	38195.00	272.00	175.00	23299.49
1	114	Saweni	1315.24	538.7	978.80	34464.00	250.00	163.00	21140.91
1	115	Natova	2638.49	1215.6	1880.70	83242.00	451.00	317.00	54543.09
1	119	Lautoka Estate	0	114.6	218.80	6773.00	2.00	2.00	8770.35
1	121	Legalega	2028.45	916.3	1313.60	59683.00	320.00	238.00	48608.36
1	123	Meigunyah	2700.09	1274.9	1513.80	71817.00	359.00	296.00	55917.25
1	124	Qeleloa	1694.85	696.8	1199.60	39669.00	340.00	196.00	27178.23
1	125	Yako	2275.67	960.1	1578.00	51681.00	341.00	260.00	37206.36
1	126	Malolo	2737.82	1168.5	1850.70	64437.00	420.00	268.00	38947.58
1	127	Nawaicoba	3283.2	1449.9	1910.60	79913.00	395.00	330.00	59196.81
1	129	Nadi Estate (FS	72.6	51.9	85.00	4447.00	2.00	1.00	3208.31
1	131	Lomowai	2990.72	1516	2461.50	83976.00	539.00	425.00	62546.86
1	132	Cuvu	2747.37	1000.9	1808.10	48747.00	382.00	226.00	32642.19
1	133	Olosara	1215.7	218.4	879.70	19649.00	212.00	54.00	5068.97
2	211	Varoko	2508.58	1359.7	1748.40	92951.00	497.00	389.00	62685.90
2	212	Mota	3068.86	1555.2	2001.50	101384.00	479.00	396.00	70711.82
2	213	Koronubu	5076.13	2352.4	3091.50	131793.00	736.00	633.00	93651.01
2	214	Rarawai	816.41	772.9	953.60	52993.00	282.00	247.00	41567.50
2	215	Veisaru	5552.18	1587.9	2587.10	94529.00	553.00	443.00	77826.89
2	216	Varavu	3551.07	1745	2428.40	107776.00	625.00	500.00	79777.69
2	217	Naloto	2654.1	1190.4	1629.00	71928.00	349.00	266.00	42314.24
2	219	Rarawai Estate	18	70.5	121.70	6119.00	2.00	2.00	3657.38
2	221	Tagitagi	4589.92	1352.7	2558.00	77009.00	565.00	457.00	67311.74
2	222	Drumasi	5348.61	1967.9	2772.20	99712.00	572.00	487.00	73473.34
2	223	Yaladro	2830.38	1152	1784.80	60822.00	460.00	378.00	47853.91
3	311	Waiqele	4512.94	2142.5	2487.50	117341.00	428.00	382.00	82321.14
3	312	Wailevu	5873.55	2872	2900.90	144392.00	632.00	573.00	112205.31
3	313	Vunimoli	3341.78	1542.1	1496.40	98499.00	501.00	443.00	57928.69
3	314	Labasa	2956.04	1001.4	1013.30	58564.00	432.00	357.00	35292.84
3	315	Bucaisau	3977.95	1789.5	2112.60	90802.80	554.00	499.00	62574.31
3	316	Wainikoro	3663.4	1260.4	1484.80	49561.00	415.00	354.00	32865.38
3	317	Daku	4039.67	1473.7	1759.90	71036.00	377.00	325.00	40904.85
3	321	Natua	3626.63	1024.6	1362.90	55434.00	190.00	152.00	36115.96
3	322	Solove	4672.75	1968.54	2158.00	109605.00	258.00	211.00	60226.27
3	323	Bulivou	5210.47	1467.2	1670.40	76194.00	182.00	147.00	48834.89
4	411	Ellington 1	3383.88	842	1875.70	38165.00	390.00	220.00	20201.78
4	412	Malau	3942.71	2143.6	2883.40	126379.00	692.00	631.00	121763.23
4	413	Nanuku	3047.71	862.4	1643.20	53866.00	358.00	295.00	53140.49
4	414	Ellington II	2422.66	664.4	1508.80	31635.00	294.00	130.00	13246.75
			124495.84	51045.14	70854.80	2927172.80	16206.00	12791.00	2089261.63

REGISTER OF GROWERS**R A C E S**

	LAUTOKA	RARAWAI	PENANG	LABASA	TOTAL
INDIAN	4,238	4,142	1,055	3,364	12,799
FIJIAN	1,104	947	668	588	3,307
OTHERS	42	30	11	17	100
TOTAL	5,384	5,119	1,734	3,969	16,206

TOTAL

INDIAN	-	12,799	79%
FIJIAN	-	3,307	20%
OTHERS	-	100	1%
		-----	-----
		16,206	100.00%
		=====	=====

APPENDIX 1(d)

REGISTER OF GROWERS

METHOD OF DELIVERY

	LAUTOKA	RARAWAI	PENANG	LABASA	TOTAL
PORTABLE LINE	480	769	220	678	2,147
TRACTOR TRAILER	2,332	2,034	251	1,368	5,985
LORRY DIRECT	2,572	2,316	1,263	1,923	8,074
TOTAL	5,384	5,119	1,734	3,969	16,206

TOTAL

PORTABLE LINE	-	2,147	13.25%
TRACTOR TRAILER	-	5,985	36.93%
LORRY DIRECT	-	8,074	49.82%
		-----	-----
		16,206	100.00%
		=====	=====

REGISTER OF GROWERS

FORM OF LAND TITLE

	LAUTOKA	RARAWAI	LABASA	PENANG	TOTAL
NATIVE LAND	2,853	2,643	2,512	450	8,458
CROWN LEASE	1,092	1,327	1,211	364	3,994
FREEHOLD	625	488	123	260	1,496
VAKAVANUA	291	80	4	210	585
OTHERS	523	581	119	450	1,673
TOTAL	5,384	5,119	3,969	1,734	16,206

TOTAL

NATIVE LEASE	-	8,458	52.19%
CROWN LEASE	-	3,994	24.65%
FREEHOLD	-	1,496	9.23%
VAKAVANUA	-	585	3.61%
OTHERS	-	1,673	10.32%
		-----	-----
		16,206	100.00%
		=====	=====

APPENDIX 1(f)**REGISTER OF GROWERS****FARM BASIC ALLOTMENT**

	0-100	101-300	OVER 301	TOTAL
LAUTOKA	1,959	2,699	726	5,384
RARAWAI	1,635	2,768	716	5,119
LABASA	1,109	1,953	907	3,969
PENANG	778	775	181	1,734
TOTAL	5,481	8,195	2,530	16,206

TOTAL

0-100	-	5,481	33.82%
101-300	-	8,195	50.57%
OVER 301	-	2,530	15.61%
		-----	-----
		16,206	100.00%
		=====	=====

**REGISTERED GROWERS PRODUCTION RANGE
SEASON 2011**

<u>Ton Range</u>	<u>No. of Growers</u>	<u>Production</u>	<u>SCA</u>	<u>FBA</u>	<u>TPHA</u>
1 - 50	2175	62967.59	7446.4	202965	8.46
50 - 100	2707	202081.52	10302.6	352367.8	90.61
100 - 200	4035	585297.75	16881	759611	34.67
200 - 300	22228	545410.62	10981.4	600997	49.67
300 - 400	990	338625.83	5558.4	344759	60.92
400 - 500	400	176808.54	2612.6	179794	67.68
500 - 700	185	105934.28	1480.7	109510	71.54
500 - 1000	57	46483.89	694	47551	66.98
> 1000	12	25650.14	652.9	24573	39.39
TOTAL	16206	2089261.63	56616.8	2622178.8	36.90

TOTAL REGISTRATION ISSUED ON EXPIRED ALTA LEASES
BETWEEN 01/01/97- 31/12/11

	FIJIAN			INDIAN			TOTAL		
	NEW	SIT	TOT	NEW	SIT	TOT	NEW	SIT	TOT
LTK	566	9	575	894	171	1065	1460	180	1640
RAR	499	7	506	580	112	692	1079	119	1198
LAB	477	4	481	581	185	766	1058	189	1247
PEN	130	10	140	50	6	56	180	16	196
TOT	1672	30	1702	2105	474	2579	3777	504	4281

APPENDIX I(h)**TOTAL REGISTRATION ON ISSUED ON EXPIRED ALTA
LEASES BETWEEN 01/01/11- 31/12/11**

	FIJIAN			INDIAN			TOTAL		
	NEW	SIT	TOT	NEW	SIT	TOT	NEW	SIT	TOT
LTK	5	0	5	41	4	45	46	4	50
RAR	6	0	6	41	2	43	47	2	49
LAB	5	0	5	48	5	53	53	5	58
PEN	6	1	7	3	0	3	9	1	10
TOT	22	1	23	133	11	144	155	12	167



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MacArthur Street,
P. O. Box 2214,
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Suva, Fiji Islands.

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Excellence in Public Sector Auditing

**SUGAR INDUSTRY TRIBUNAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011
INDEPENDENT AUDIT REPORT**

Scope

I have audited the financial statements of Sugar Industry Tribunal for the year ended 31 December 2011 in accordance with section 13 of the Audit Act (Cap. 70) and section 29(2) of the Sugar Industry Act. The financial statements consist of the Statement of Changes in Equity, Statement of Financial Position, Statement of Revenue and Expenditure, Statement of Cash Flows and the accompanying notes. The Tribunal is responsible for the preparation and presentation of the financial statements and the information contained therein.

I have conducted an independent audit of these financial statements in order to express an opinion on them.

My audit has been conducted in accordance with Fiji Standards on Auditing to provide reasonable assurance as to whether the financial statements are free of material statements. The audit procedures included examination, on test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of accounting policies and significant accounting estimates. These procedures were undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with the Fiji Accounting Standards and statutory requirements so as to present a view which is consistent with my understanding of the Tribunal's financial position and the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Qualification

Included in the Receivables (refer to note 4) is VAT receivable totaling \$37,777. There is an un-reconciled difference amounting to \$37,010 between the general ledger and statement of VAT account provided by Fiji Revenue and Customs Authority. I was unable to verify the recovery of the un-reconciled amount due to lack of appropriate supporting documents. Consequently, I am unable to satisfy myself if VAT receivable is fairly stated in the financial statements.

Qualified Audit Opinion

In my opinion, except for the matter discussed in the qualification paragraph, the financial statements present fairly in accordance with the Fiji Accounting Standards and the statutory provisions, the financial position of the Tribunal as at 31 December 2011 and the results of its operations and cash flows for the year then ended.

I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of my audit.

Tevita Bolanavanua
Auditor General

Suva, Fiji
26 September 2012



**SUGAR INDUSTRY TRIBUNAL
STATEMENT BY THE TRIBUNAL
FOR THE YEAR ENDED 31 DECEMBER 2011**

TRIBUNAL'S STATEMENT

In our opinion the Financial Statements have been properly drawn up so as to show a true and fair view of the Sugar Industry Tribunal's operations for the year ended 31 December 2011 and of the state of affairs as at that date.



.....
Mr. Anu Patel
Acting Sugar Industry Tribunal

Date: 24/09/2012



.....
Mr. Timothy Brown
Industrial Commissioner

Date: 24/09/2012

SUGAR INDUSTRY TRIBUNAL
STATEMENT OF CHANGES IN EQUITY
AS AT 31 DECEMBER 2011

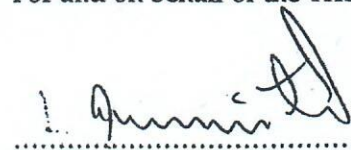
	Notes	2011 \$	2010 \$
Capital			
Balance at the beginning of the year		-	24,359
Less: Transferred to deferred revenue		-	(24,359)
Balance at the end of the year		-	-
Asset revaluation reserve			
Balance at the beginning of the year		14,713	14,713
Balance at the end of the year		14,713	14,713
Asset realisation reserve			
Balance at the beginning of the year		295	295
Balance at the end of the year		295	295
Accumulated surplus			
Balance at the beginning of the year		118,716	18,018
Surplus for the year		34,635	100,698
Less: Prior years adjustment		(7,471)	-
		145,880	118,716
Balance at the end of the year		160,888	133,724

SUGAR INDUSTRY TRIBUNAL
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2011

	Notes	2011 \$	2010 \$
CURRENT ASSETS			
Cash at bank and on hand	3	39,566	103,521
Receivables	4	54,093	55,278
Total current assets		<u>93,659</u>	<u>158,799</u>
NON CURRENT ASSETS			
Property, plant and equipment	5	105,222	31,638
Total non current assets		<u>105,222</u>	<u>31,638</u>
TOTAL ASSETS		<u>198,881</u>	<u>190,437</u>
CURRENT LIABILITIES			
Creditors and accruals	6	29,466	41,775
Deferred income	8	7,736	14,147
Total current liabilities		<u>37,202</u>	<u>55,922</u>
NON CURRENT LIABILITIES			
Deferred income	8	791	791
Total non current liabilities		<u>791</u>	<u>791</u>
TOTAL LIABILITIES		<u>37,993</u>	<u>56,713</u>
NET ASSETS		<u>160,888</u>	<u>133,724</u>
FUNDS EMPLOYED			
Accumulated surplus		145,880	118,716
Asset realisation reserve		295	295
Asset revaluation reserve		14,713	14,713
TOTAL FUNDS EMPLOYED		<u>160,888</u>	<u>133,724</u>

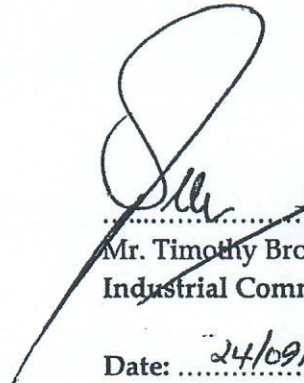
The Statement of Financial Position is to be read in conjunction with the notes to and forming part of the Financial Statements set out on pages 9 to 15.

For and on behalf of the Tribunal.



 Mr. Anu Patel
 Acting Sugar Industry Tribunal

Date: 24/09/2012



 Mr. Timothy Brown
 Industrial Commissioner

Date: 24/09/2012

SUGAR INDUSTRY TRIBUNAL
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2011

	Notes	2011 \$	2010 \$
REVENUE			
Amortisation of deferred income		10,886	14,147
Gain on trade in of vehicle		8,550	-
Government grants	7	430,308	441,248
Interest on salary advance		1,323	566
Miscellaneous		1,160	4,293
Total Revenue		452,227	460,254
EXPENDITURE			
Advertising		3,425	6,065
Audit fees		5,261	5,000
Bank charges		467	522
Depreciation		19,082	14,147
Delivery expenses		300	514
Dispute cases		3,913	-
Electricity		9,757	6,647
Entertainment		-	207
FNPF		23,476	27,666
Freight charges		1,044	1,491
Gang		7,061	-
General expenses		4,755	4,402
GIS		33,671	-
Industrial commissioner's expenses		49,234	49,234
Information system (IT)		1,200	817
Inspection expense		4,521	2,183
Insurance		3,520	2,562
ISO conference		5,848	-
Legal expenses		-	10,306
Loss on disposal		80	-
MAS meetings		1,448	-
Meeting expense		4,366	4,475
Minor assets purchase		1,867	-
Motor vehicle expense		31,472	31,948
Printing & stationery		13,192	15,812
Rent & outgoings		37,984	23,545
Repair & maintenance		-	3,067
Staff training & seminars		733	-
Telecommunication and postage		14,690	17,666
TPAF		1,401	1,684
Travelling, subsistence and accommodation		100	983
		283,868	230,943

SUGAR INDUSTRY TRIBUNAL
STATEMENT OF REVENUE AND EXPENDITURE (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

	Notes	2011 \$	2010 \$
EXPENDITURE (continued...)		283,868	230,943
Tribunal accountant fees		9,700	6,569
Wages and salaries		124,024	122,044
Total Expenditure		<u>417,592</u>	<u>359,556</u>
Net surplus for the year		34,635	100,698
Surplus balance at 1 January		118,716	18,018
Net surplus for the year before prior year adjustment		153,351	118,716
Prior year adjustment		(7,471)	-
Accumulated fund		<u>145,880</u>	<u>118,716</u>

**SUGAR INDUSTRY TRIBUNAL
STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2011**

	Notes	2011 \$	2010 \$
Cash flows from operating activities			
Cash was provided from:			
Government grant and other income		453,412	441,066
Payment to suppliers and employees		<u>(424,701)</u>	<u>(343,572)</u>
Net Cash flows from operating activities	11(a)	<u>28,711</u>	<u>97,494</u>
Cash flows from investing activities			
Acquisition of property, plant & equipment		(98,146)	(3,196)
Disposal of property, plant & equipment		<u>5,480</u>	<u>-</u>
Net Cash flows used in investing activities		<u>(92,666)</u>	<u>(3,196)</u>
Net (decrease)/increase in cash held		(63,955)	94,298
Cash at the beginning of year		103,521	9,223
Net cash at the end of year	11(b)	<u><u>39,566</u></u>	<u><u>103,521</u></u>

SUGAR INDUSTRY TRIBUNAL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Set out hereunder are the significant accounting policies adopted by the Tribunal in the preparation of the accounts for the year ended 31 December 2011. Unless otherwise stated similar policies were followed in the previous year.

(a) Basis of accounting

The financial statements are prepared on the basis of historical costs and, except where stated, do not take into account current valuations of fixed assets.

(b) Reporting currency

All amounts shown in the financial statements are expressed in Fiji dollars.

(c) Receivables

Receivables are stated at expected realized value as certified by the Tribunal. 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 period in which they are identified.

(d) Property, plant and equipment

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

	<u>Rate</u>
Motor vehicle	15%
Office equipment	10%
Furniture & fitting	10%

(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.

(f) Creditors and accruals

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

**SUGAR INDUSTRY TRIBUNAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011**

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SUGAR INDUSTRY TRIBUNAL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

2011	2010
\$	\$

NOTE 3: CASH AT BANK AND ON HAND (CONT'D....)

(a) ACIAR account no. 9802315672

As at balance date, this account had a cash balance of \$9,548.61. This particular account was transferred from Sugar Commission of Fiji on 17th August 2009 after the cabinet decision to dissolve Sugar Commission of Fiji. The funding in this accounts was provided by the Australian National University in order to set up GIS for the Sugar Industry. This is a project undertaken by the Australian Centre for International Agricultural Research team.

(b) FAO Conference account no. 9803572743

As at balance date, this account had a cash balance of \$32,373.61. The Food and Agricultural Organization of United Nations (FAO) has appointed Sugar Industry Tribunal to host and organize the fourth FAO International Sugar Conference in Fiji. To enable the Sugar Industry Tribunal to deliver the services, FAO has provided Sugar Industry Tribunal a total amount of 60,000 USD. The first payment of \$32,373.61 (18,000USD) was received on 13/12/11. The balance is expected to be received before the conference in August 2012.

NOTE 4: RECEIVABLES AND PREPAYMENTS

Deposits	535	535
Receivables	7,778	-
Salary advance	8,003	2,079
Vat receivables	37,777	52,664
	<u>54,093</u>	<u>55,278</u>

NOTE 5: PROPERTY, PLANT & EQUIPMENT

Motor vehicles - at cost	123,670	46,000
Accumulated depreciation	(30,696)	(27,600)
	<u>92,974</u>	<u>18,400</u>
Office equipment - at cost	29,209	28,330
Accumulated depreciation	(23,296)	(21,526)
	<u>5,913</u>	<u>6,804</u>
Furniture and fittings - at cost	10,628	9,711
Accumulated depreciation	(4,293)	(3,277)
	<u>6,335</u>	<u>6,434</u>
Total property, plant and equipment	<u>105,222</u>	<u>31,638</u>

SUGAR INDUSTRY TRIBUNAL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

	2011 \$	2010 \$
NOTE 5: PROPERTY, PLANT & EQUIPMENT (CONT'D....)		
(i) Movements in carrying amounts		
Movements in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.		
<u>Motor vehicle</u>		
Balance at the beginning of the period	18,400	25,300
Add: Additions	93,670	-
Less: Disposal	(5,400)	-
Less: Depreciation	(13,696)	(6,900)
	<u>92,974</u>	<u>18,400</u>
<u>Office equipment</u>		
Balance at the beginning of the period	6,804	11,538
Add: Additions	3,559	1,542
Less: Disposal	(80)	-
Less: Depreciation	(4,370)	(6,276)
	<u>5,913</u>	<u>6,804</u>
<u>Furniture & fittings</u>		
Balance at the beginning of the period	6,434	5,751
Add: Additions	917	1,654
Less: Depreciation	(1,016)	(971)
	<u>6,335</u>	<u>6,434</u>
Total Property, plant and equipment	<u><u>105,222</u></u>	<u><u>31,638</u></u>

SUGAR INDUSTRY TRIBUNAL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

	2011 \$	2010 \$
NOTE 6: CREDITORS AND ACCURALS		
Audit fees	5,000	5,000
Creditors and accruals	20,455	22,474
Provision of annual leave	4,011	821
Rent due	-	13,480
	<u>29,466</u>	<u>41,775</u>
NOTE 7: GOVERNMENT GRANT		
This comprise of:		
Operating grant	434,783	444,444
Less: Asset acquisition in the current year	<u>(4,475)</u>	<u>(3,196)</u>
	<u>430,308</u>	<u>441,248</u>
NOTE 8: DEFERRED INCOME		
Balance brought forward	14,938	1,530
Add: Transfer from capital account	-	24,359
Add: Asset acquisition in the current year	<u>4,475</u>	<u>3,196</u>
	19,413	29,085
Less: Amortization of deferred income for current year	<u>(10,886)</u>	<u>(14,147)</u>
	<u>8,527</u>	<u>14,938</u>
<u>Current</u>		
Deferred income	<u>7,736</u>	<u>14,147</u>
<u>Non current</u>		
Deferred income	<u>791</u>	<u>791</u>
NOTE 9: CAPITAL COMMITMENTS		
There is no capital commitment at balance date. (2010: nil)		
NOTE 10: CONTINGENT LIABILITIES		
There is no contingent liabilities at balance date. (2010: nil)		

SUGAR INDUSTRY TRIBUNAL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2011

	2011 \$	2010 \$
NOTE 11: NOTES TO STATEMENT OF CASH FLOWS		
(a) Reconciliation of Net Surplus to the net cash flows from operations		
Net surplus from operations	34,635	100,698
Prior year adjustment	(7,471)	-
Add/(less) non - cash items:		
Depreciation	19,082	14,147
Transfer capital to deferred income	-	(24,359)
	<u>46,246</u>	<u>90,486</u>
Changes in assets and liabilities		
(Decrease)/increase in other debtors	1,185	1,091
Increase/ (decrease) in accounts payable and accruals	(12,309)	5,638
Increase/(decrease) in deferred income	(6,411)	13,408
Increase/(decrease) in employee entitlement	-	(5,001)
(Decrease)/ increase in VAT receivable	-	(8,128)
Net Cash flow from operating activities	<u>28,711</u>	<u>97,494</u>

(b) Reconciliation of cash

For the purpose of statement of cash flows, cash includes cash at bank and on hand. Cash at end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash on hand	142	188
Cash at bank	<u>39,424</u>	<u>103,333</u>
	<u>39,566</u>	<u>103,521</u>

SUGAR INDUSTRY TRIBUNAL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D) FOR THE YEAR ENDED 31 DECEMBER 2011

NOTE 12: TRUST ACCOUNT - S K Trust - account no. 9803433920

As at balance date, this account had a cash balance of \$51,064.03. Sugar Industry Tribunal is appointed as the trustee of the assets of Sugar Commission of Fiji. The distribution of the real and personal properties of the Sugar Commission of Fiji to the discretionary beneficiaries is as follows:

- (i) 30% to the Fiji Sugar Corporation Limited constituted under the Fiji Sugar Corporation Act, Cap 209, Laws of Fiji and
- (ii) 70% to the Registered Growers pursuant to Section 72 of the Sugar Industry Act.

NOTE 13: SUBSEQUENT EVENTS

Since the end of the financial year, the Tribunal is not aware of any matter or circumstance not otherwise dealt with in the report or financial statements that has significantly or may significantly affect the operations of the Tribunal, the results of those operations or state of affairs of the Tribunal in subsequent years.

NOTE 14: PRINCIPAL ACTIVITIES

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, SIT is empowered under section 69 of the Sugar Industry Act, subject to the Minister's directive, to make and prepare any master award. The SIT 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 15: CLIENT LOCATION

The Sugar Industry Tribunal is located in Sugar House, Walu Street, Lautoka.



Sugar Industry Tribunal
P O Box 5123, Sugar House, Walu Street, Lautoka
Phone: 666 6900 / 666 6920 Fax: 666 3520