



**Sugar Industry
Tribunal**

ANNUAL REPORT 2021





SUGAR INDUSTRY TRIBUNAL

Tribunal
Tribunal Accountant
Industrial Commissioner

Semi Leweniqila
Sunil Sharma, BA -USP
Timothy Brown, M.B.A, B.A - USP

Phone :6666900/6666920
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22nd December 2025

The Hon. Mr Charan Jeath Singh
Minister for Multi-Ethnic Affairs & Sugar Industry
Level 4
Bali Towers
Toorak
SUVA

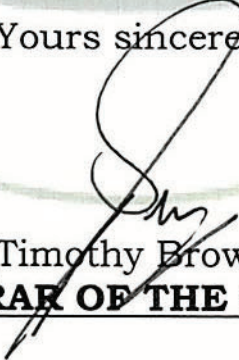
Dear Sir

RE: ANNUAL REPORT – 2021

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 01st January 2021 to 31st December 2021 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 in accordance with Section 29 of the Act.

Yours sincerely


(Timothy Brown)

REGISTRAR OF THE TRIBUNAL

Encls.

ANNUAL REPORT – 2021

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. Devanesh Sharma was appointed the Sugar Industry Tribunal for a term of three (3) years with effect from 28th March 2021.

Timothy Brown was reappointed the Industrial Commissioner and Registrar of the Tribunal with effect from 1st August 2019 for a term of three (3) years.

In addition, the Tribunal employed one Executive Assistant, an Assistant to the Registrar, one Accounts Officer, one Gang Administrator, one Data Analyst, one Receptionist and one Handyman/Driver.

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 \$375,000.00 for 2021.

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 3,156,719 tonnes for the 2021 season.

PURCHASE OF ALL CANE 2021

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 2021

Under Regulation 19.1(i) of the Master Award the Corporation informed the Tribunal that the likely price for cane for the 2021 season would be \$54.36. This price was discounted by 10% margin of error to allow for the possible adverse fluctuations in exchange rates as provided for in the Master Award to arrive at a forecast price of \$32.61 per tonne of cane.



Forecast price of cane 2021 season \$54.36

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 2021, this day fell on Tuesday, 15th June, 2021.

The Corporation wrote to the Tribunal by letter dated 30th April 2021 advising of its intention to commence crushing for Lautoka, Rarawai and Labasa as follows:

Lautoka Mill	04 th June 2021
Rarawai Mill	23 rd June 2021
Labasa Mill	07 th July 2021

The Tribunal consulted the Chief Executive Officer of the Sugar Cane Growers Council, the Chief Executive Officer of the Fiji Sugar Corporation and the Industrial Commissioner and ORDERED on 03rd May 2021 that the three mills are authorized to commence crushing on the following dates: -

Lautoka Mill	04 th June 2021
Rarawai Mill	23 rd June 2021
Labasa Mill	07 th July 2021

The Corporation wrote to the Tribunal by letter dated 26th May 2021 advising of its intention to defer commencement of crush for Lautoka mill to 30th June 2021.

The Tribunal consulted the Chief Executive of the Sugar Cane Growers Council, the Chief Executive Officer of the Fiji Sugar Corporation and the Industrial Commissioner and ORDERED on 16th June 2021 that Lautoka mill is authorized to commence crush on the 30th June 2021.

The Corporation wrote to the Tribunal by letter dated 15th June 2021 advising of its intention to defer commencement of crush for Rarawai Mill to 07th July 2021.

The Tribunal consulted the Chief Executive Officer of the Sugar Cane Growers Council, the Chief Executive Officer of the Fiji Sugar Corporation and the Industrial Commissioner and ORDERED on 16th June 2021 that Rarawai Mill is authorized to commence crush on the 07th July 2021.

The Corporation wrote to the Tribunal by letter dated 01st June 2021 advising of its intention to defer commencement of crush for Labasa Mill on the 16th June 2021.

The Tribunal consulted the Chief Executive Officer of the Sugar Cane Growers Council, the Chief Executive Officer of the Fiji Sugar Corporation and the Industrial Commissioner and ORDERED on 04th June 2021 that Labasa Mill is authorized to commence crush on the 16th June 2021.



Matured cane ready for harvest

ACTUAL 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.

The Corporation in their letter dated 16th September 2021 applied to the Tribunal for the termination of crush for Labasa Mill to 02nd October 2021.

After consulting the Chief Executive Officer of the Sugar Cane Growers Council, and the Industrial Commissioner, the Tribunal ORDERED on 21st September 2021 that the Corporation terminate crush at Labasa Mill on 07th October 2021.

The Corporation in their letter dated 15th October 2021 applied to the Tribunal for the termination of crush for Lautoka Mill on the 14th November 2021.

After consulting the Chief Executive Officer of the Sugar Cane Growers Council, the Industrial Commissioner, the Tribunal ORDERED on 27th October 2021 that the Corporation terminate crush at Lautoka Mill as on the 03rd November 2021.

The Corporation in their letter dated 15th October 2021 applied to the Tribunal for the termination of crush for Rarawai Mill as on the 14th November 2021.

After consulting the Chief Executive Officer of the Sugar Cane Growers Council, the Industrial Commissioner, the Tribunal ORDERED on 22nd October 2021 that the Corporation terminate crush at Rarawai Mill on the 14th November 2021.



Last dipping of cane before the mill closes.

BURNT CANE

“On Program Burning” was not approved in all mills for the 2021 season.

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>Total</u>
Applications	48	51	26	125
Approvals	27	29	17	73
Rejections	27	22	9	58
In Process	-	-	-	-

TRANSFERS

	<u>Lautoka</u>	<u>Rarawai</u>	<u>Labasa</u>	<u>Total</u>
Applications	87	127	129	343
Approvals	71	101	107	279
Rejections	-	-	-	-
In Process	16	26	22	64

OTHERS

The Registrar dealt with 6841 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>Total</u>
Applications	3688	2363	790	6841
Approvals	2212	2220	726	5158
In Process	1476	143	64	1683

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 95 new registrations were issued on ALTA expired leases, over the period 01/01/21 to 31/12/21 of these 53 new registrations were issued to new incoming landowner/ITaukei tenants and 42 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 6918 registrations have been issued to tenants on ALTA expired leases, of these 2233 were issued to new incoming landowner/ITaukei tenants and 4685 registrations were issued to new Indo Fijian tenants while 578 registrations were issued to sitting tenants.



Land lease in demand for agriculture and housing.

FORECAST CANE PRICE		2021	2020	2019
Tonnes of cane paid	MT	1,400,000	1,840,480	1,870,000
Which Produced:				
Sugar	MT	127,273	193,948	208,878
[TCTS]				
Molasses	MT	63,000	84,785	84,150
Proceeds:				
From Sugar - Overseas (net of marketing commission)		62,877,217	116,693,600	116,153,136
- Local & Regional		46,975,582	41,571,000	41,562,226
- Stocks				
From Molasses - Overseas		14,683,713	27,751,304	16,225,750
- Local		1,530,000	1,530,000	1,000,000
TOTAL		126,066,511	187,545,904	174,941,112
Additional Income was Received from:				
Fiji Sugar Marketing Co Ltd (Excess Income for the year) Sundries				
Deductions prior to dividing proceeds were:				
Export duty - Sugar		300,000		
- Molasses				
Bulk loading costs & SCRC		1,669,768	1,669,768	1,669,768
Wharfage, sugar		88,114	165,320	181,342
molasses		121,800	167,549	166,215
Molasses Handling		100,340	138,028	136,930
Marketing Cost			300,000	300,000
Rouging Costs				
Lorry Transport Allowance		1,358,000	1,776,875	1,582,917
Sundries				
Insurance		50,000		
Cost of Importing sugar				
Cost Handling import sugar				
Total Certified Deductions		3,988,022	4,217,540	4,037,171
Revenue for Distribution		122,078,490	183,328,394	170,903,941
This was divided under the terms of the Master Award as follows:				
Payable to the Growers		85,454,943	128,329,855	119,632,759
Less grower's contribution to SRIF		900,000	900,000	900,000
Less Re-melt Sugar Recovery				607,779
Nett payable to growers		84,554,943	127,429,855	118,124,980
Equaling per tonne of cane		60.40	69.24	63.17
The forecast price was:		54.36	64.17	63.17
The Millers share was:		32.61	54,998,509	51,271,182
or per tonne of cane crushed		26.15	29.88	27.41

FORECAST CANE PRICE		2018	2017	2016
Tonnes of cane paid	MT	1,700,000	2,047,880	1,479,000
Which Produced:				
Sugar	MT	191,011	227,542	164,337
[TCTS]				
Molasses	MT	70,583	81,915	59,160
Proceeds:				
From Sugar – Overseas (net of marketing commission)		105,257,837	181,028,000	105,964,984
- Overseas		59,050,000	33,132,000	
- Local & Regional				47,207,125
- Freight & Commission		13,499,783	18,051,527	
From Molasses - Overseas		1,000,000	825,000	12,711,020
- Local				875,000
T O T A L		178,807,620	233,036,527	166,758,130
Additional Income was Received from:				
Fiji Sugar Marketing Co Ltd (Excess Income for the year)				
Sundries				
Total Income		178,807,620	233,036,527	166,758,130
Deductions prior to dividing proceeds were:				
Export duty - Sugar				
- Molasses				
Bulk loading costs & SCRC		1,669,768	1,669,768	1,669,768
Wharfage, handling costs, Insurance and bagging costs				
Wharfage, Sugar		84,607	120,685	75,125
Molasses		102,072	119,219	83,948
Molasses Handling		113,925	133,063	93,697
Marketing Cost			300,000	300,000
Costs drawn by Sugar Commission of Fiji and Mill Area Committees				
Contributed to the costs of the Sugar Cane Research Centre				
Rouging Costs		300,000		100,000
Lorry Transport Allowance		1,207,266.81	1,574,780	1,137,322
Sundries				
Cost of importing Sugar				
Cost Handling import sugar				
Total Deduction		3,477,638	4,517,515	3,459,860
Revenue for Distribution		175,329,982	228,519,012	163,298,270
This was divided under the terms of the Master Award as follows				
Payable to the Growers		122,730,987	159,963,308	114,308,789
Less growers contribution to SRIF			1,844,587	
Less growers contribution to SCGF				
Nett payable to growers		122,730,987	158,118,721	114,308,789
Equaling per tonne of cane		72.19	77.21	77.29
The forecast price was:		66.08	65.63	39.42
The Millers share was:		52,598,995	68,555,703	49,989,481
or per tonne of cane crushed		30.94	33.48	33.12

**REGISTER OF GROWERS' STATISTICS
MILLS, DISTRICTS AND SECTOR
As at 31.12.21**

<u>LAUTOKA MILL</u>							
Lautoka District	Drasa Sector	- 726	2,135	5,523 33%	16,913		
	Lovu Sector	- 418					
	Lautoka Sector	- 270					
	Saweni Sector	- 256					
	Natova Sector	- 463					
	Estate	- 2					
Nadi District							
	Legalega Sector	- 306	2,215	5,523 33%	16,913		
	Meigunyah Sector	- 371					
	Qeleloa Sector	- 324					
	Yako Sector	- 350					
	Malolo Sector	- 438					
	Nawaicoba Sector Estate	- 424 - 2					
Sigatoka District							
	Lomawai Sector	- 551	1,173	5,523 33%	16,913		
	Cuvu Sector	- 399					
	Olosara Sector	- 223					
<u>RARAWAI MILL</u>							
	Varoko Sector	- 512	3,729			5,412 32%	16,913
	Mota Sector	- 505					
	Koronubu Sector	- 754					
	Rarawai Sector	- 296					
	Veisaru Sector	- 606					
	Varavu Sector	- 694					
	Naloto Sector Estate	- 360 - 2					
Tavua District							
	Tagitagi Sector	- 629	1,683	5,412 32%	16,913		
	Drumasi Sector	- 572					
	Yaladro Sector	- 482					
<u>PENANG MILL</u>							
	Ellington I Sector	- 377	1,781			1,781 10%	16,913
	Malau Sector	- 701					
	Nanuku Sector	- 382					
	Ellington II Sector	- 321					
<u>LABASA MILL</u>							
Labasa District	Waiqele Sector	- 463	3,510	4,197 25%	16,913		
	Wailevu Sector	- 700					
	Vunimoli Sector	- 525					
	Labasa Sector	- 440					
	Bucaisau Sector	- 567					
	Wainikoro Sector	- 431					
	Daku Sector	- 384					
Seaqaqa District							
	Natua Sector	- 213	687	4,197 25%	16,913		
	Solove Sector	- 269					
	Bulivou Sector	- 204					
	Seaqaqa Estate	- 1					

APPENDIX 1(b)**Production – 2021**

Sector	Sector Name	Total Number Registrations	Productive Growers	Sum of Lease Area	Sum of SCA	Sum of FBA	Sum of Total Ton
111	Drasa	726	480	3880.40	2589.40	138377.00	77222.64
112	Lovu	418	260	2704.40	1681.70	93000.00	45250.41
113	Lautoka	270	91	1885.05	1038.58	40827.00	9892.89
114	Saweni	256	89	1358.06	987.40	37144.00	13574.69
115	Natova	463	184	2689.68	1902.90	85090.00	28758
119	Lautoka Estate	2	2	140.56	128.10	9400.00	8091.2
121	Legalega	306	142	2130.63	1269.90	61059.00	25697
123	Meigunyah	371	190	2804.17	1580.67	76027.50	29218.7
124	Qeleloa	324	152	1637.14	1168.40	42507.00	19281.18
125	Yako	350	160	2788.01	1557.60	55251.00	20629.62
126	Malolo	438	234	2957.36	1904.50	71584.00	28153.71
127	Nawaicoba	424	275	3360.59	1985.10	87803.00	38837.14
129	Nadi Estate	2	1	150.30	85.00	4447.00	3860.63
131	Lomowai	551	273	3250.04	2493.51	91775.00	37134.32
132	Cuvu	399	135	2739.58	1868.20	55582.00	22530.24
133	Olosara	223	37	1673.32	945.50	22000.00	3846.16
211	Varoko	512	334	2688.54	1803.50	98897.00	51953.28
212	Mota	505	327	3296.32	2110.71	106985.00	43284.87
213	Koronubu	754	484	5951.96	3086.79	144812.00	58450.08
214	Rarawai	296	205	1188.20	994.79	56390.00	32475.42
215	Veisaru	606	463	5314.01	2731.77	108258.00	68485.18
216	Varavu	694	426	3576.06	2531.16	117151.00	57163.35
217	Naloto	360	232	2607.87	1602.05	74529.00	33591.97
219	Rarawai Estate	2	2	63.22	63.22	5000.00	4170.8
221	Tagitagi	629	332	4838.78	2729.33	95366.00	35475.13
222	Drumasi	572	323	5443.65	2766.31	101890.00	36323.94
223	Yaladro	482	264	3266.44	1861.60	66110.00	34459.9
311	Waiqele	463	360	4686.21	2606.20	125722.00	53252.83
312	Wailevu	700	531	6155.11	3100.19	155802.00	58779.99
313	Vunimoli	525	414	3356.81	1651.64	102845.00	43411.56
314	Labasa	440	245	3044.69	1058.10	60807.00	16971.01
315	Bucaisau	567	408	4145.64	2215.70	97580.00	34455.83
316	Wainikoro	431	251	3878.20	1604.80	58220.00	15285
317	Daku	384	223	4590.93	1810.40	73615.00	18807.94
321	Natua	213	153	4104.81	1492.30	64257.00	23153.88
322	Solove	269	181	5047.34	2185.60	113968.00	34477.87
323	Bulivou	204	149	4768.88	2024.80	95817.00	43287.17
329	Seaqaqa Estate	1	1	688.00	200.00	3250.00	2497.95
411	Ellington I	377	157	3642.35	1764.00	44019.00	14412.49
412	Malau	701	500	4123.31	2892.01	130706.00	73618.32
413	Nanuku	382	218	3552.79	1736.90	64076.00	27328.33
414	Ellington II	321	98	3011.63	1786.80	43765.00	10627.91
Grand Total		16913	9986	133286.70	72185.81	3156719	1338180.53

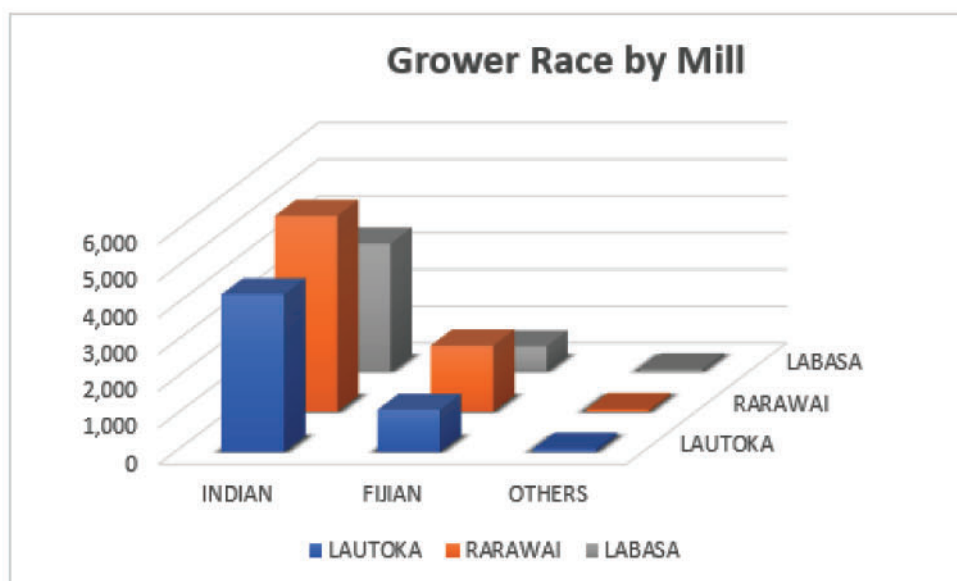
REGISTER OF GROWERS

R A C E S – 2021

	LAUTOKA	RARAWAI	LABASA	TOTAL
INDIAN	4,290	5,331	3,473	13,094
FIJIAN	1,146	1,797	673	3,616
OTHERS	87	65	51	203
TOTAL	5,523	7,193	4,197	16,913

TOTAL

INDIAN	-	13,094	77.42%
FIJIAN	-	3,616	21.38%
OTHERS	-	203	1.20%
		-----	-----
		16,913	100.00%
		=====	=====



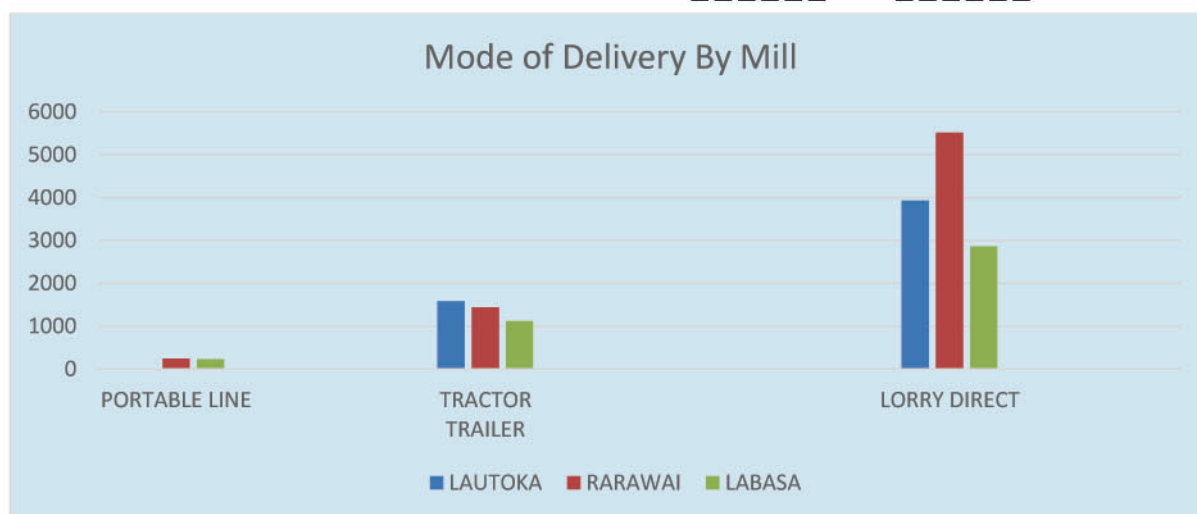
REGISTER OF GROWERS

METHOD OF DELIVERY - 2021

	LAUTOKA	RARAWAI	LABASA	TOTAL
PORTABLE LINE	18	241	226	485
TRACTOR TRAILER	1582	1,435	1,116	4,133
LORRY DIRECT	3,923	5,511	2,855	12,295
TOTAL	5,523	9,104	4,197	16,913

TOTAL

PORTABLE LINE	-	485	2.87%
TRACTOR TRAILER	-	4,133	2.43%
LORRY DIRECT	-	12,295	72.70%
		-----	-----
		16,913	100.00%
		=====	=====



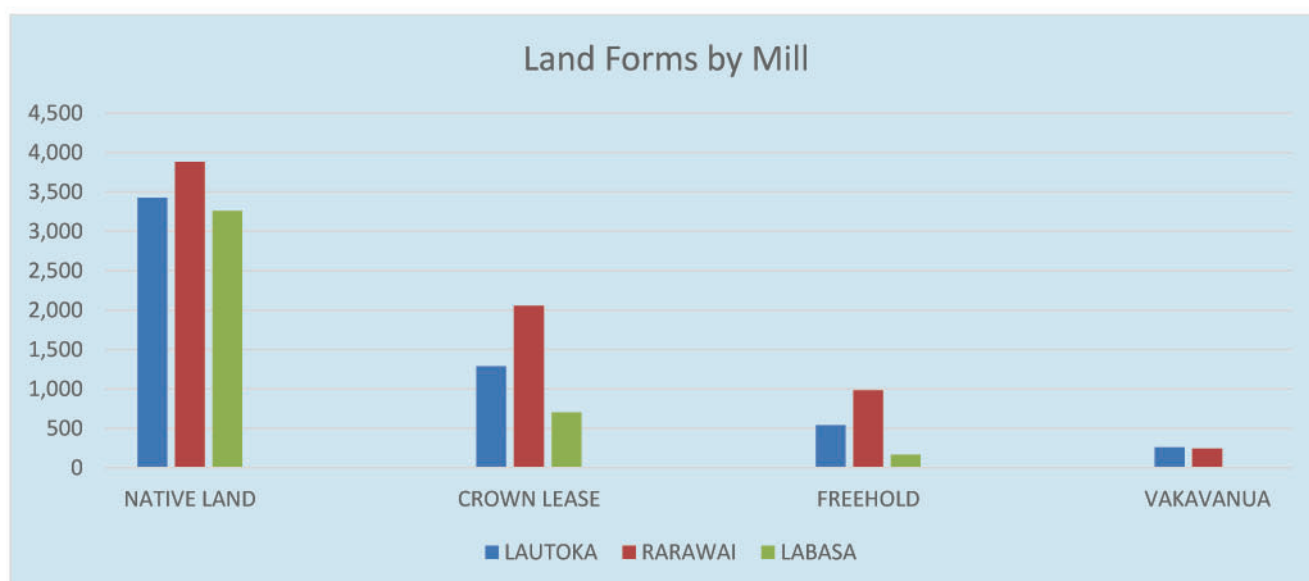
REGISTER OF GROWERS

FORM OF LAND TITLE - 2021

	LAUTOKA	RARAWAI	LABASA	TOTAL
NATIVE LAND	3,429	3,884	3,262	10,645
CROWN LEASE	1,289	2,059	703	4,054
FREEHOLD	541	986	170	1,705
VAKAVANUA	260	245	3	509
TOTAL	5,521	7,192	4,136	16,913

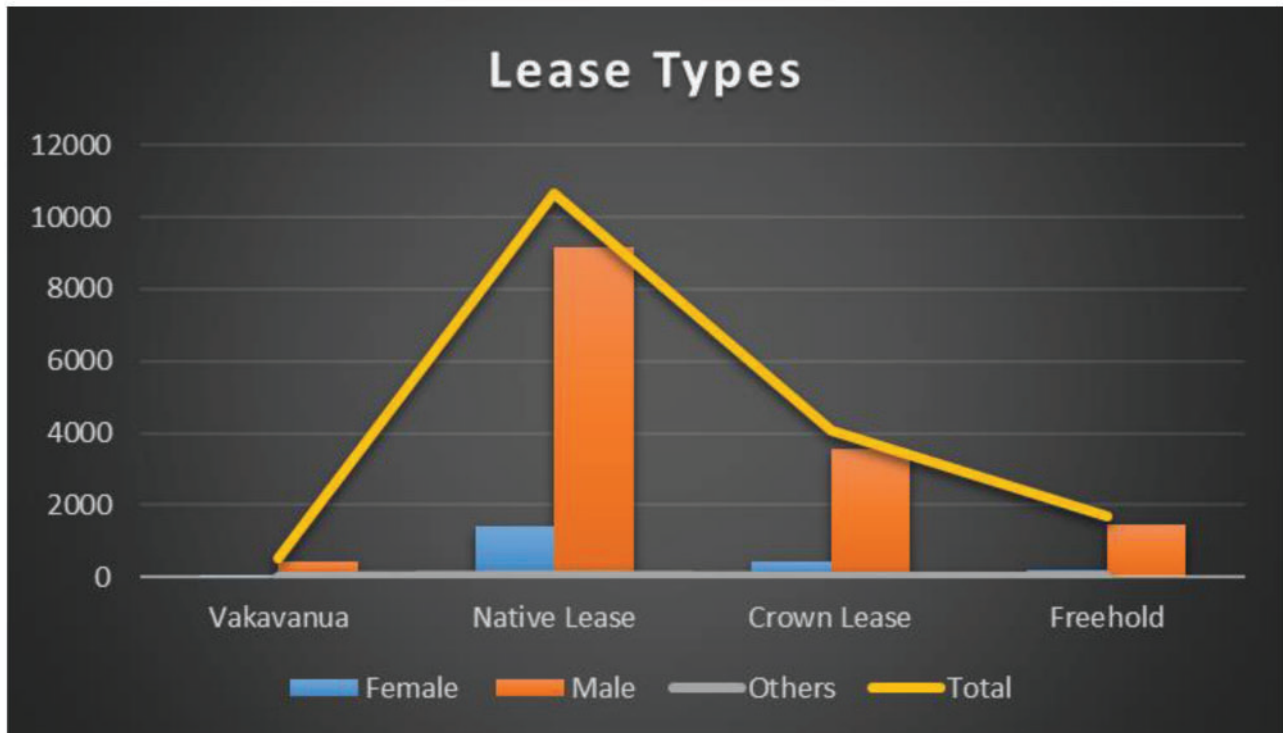
TOTAL

NATIVE LEASE	-	10,645	64.4%
CROWN LEASE	-	4,054	22.1%
FREEHOLD	-	1,705	8.5%
VAKAVANUA	-	509	3.0%
		-----	-----
		16,913	100.00%
		=====	=====



FORM OF LAND BY TITLE & GENDER

LEASE TYPE					
GENDER	VAKAVANUA	NATIVE LEASE	CROWN LEASE	FREEHOLD	TOTAL
FEMALE	79	1409	455	203	2146
MALE	423	9184	3580	1473	14660
OTHERS	7	52	19	29	107
TOTAL	509	10645	4054	1705	16913



APPENDIX 1(f)

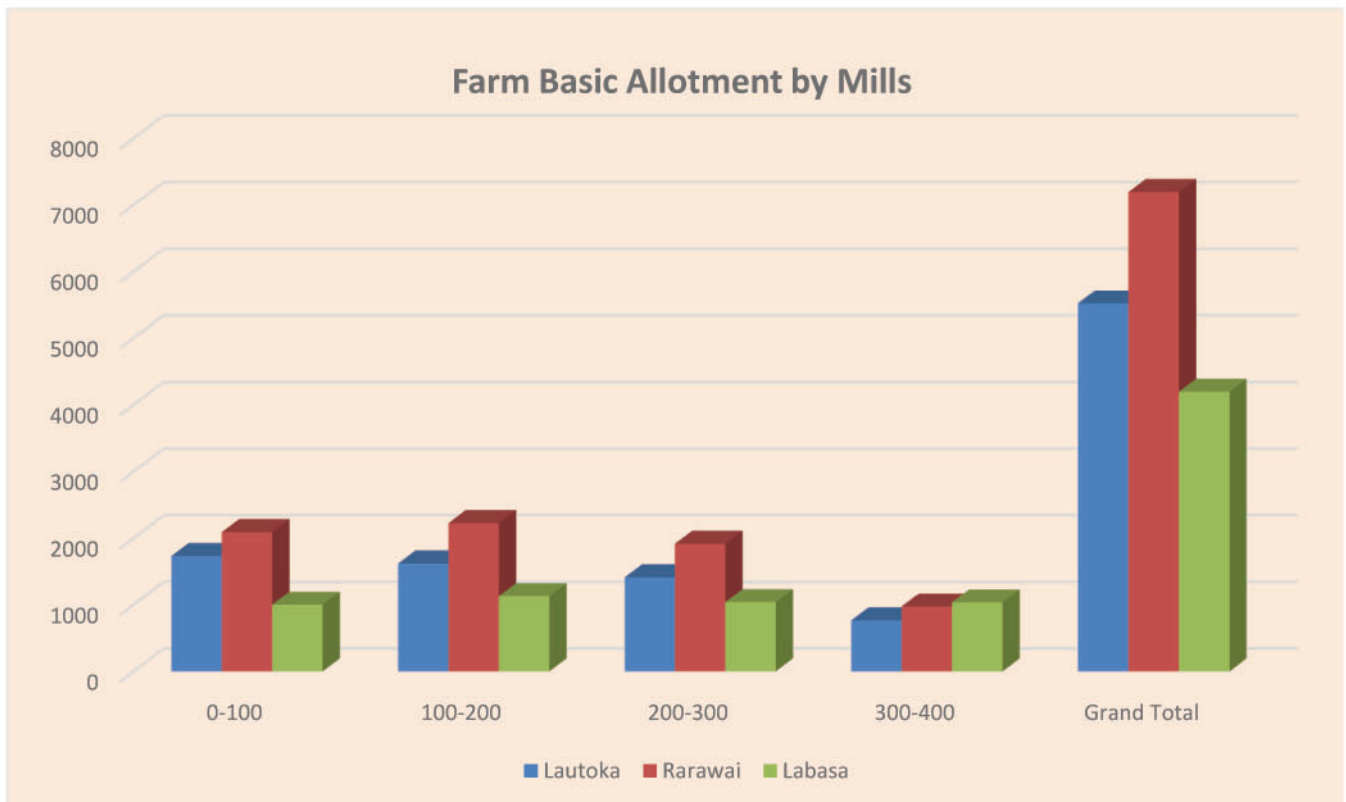
REGISTER OF GROWERS

FARM BASIC ALLOTMENT - 2021

Mill	0-100	100-200	200-300	300-400	Grand Total
Lautoka	1730	1618	1412	762	5522
Rarawai	2087	2223	1913	971	7194
Labasa	998	1128	1037	1034	4197
Grand Total	4815	4969	4362	2767	16913

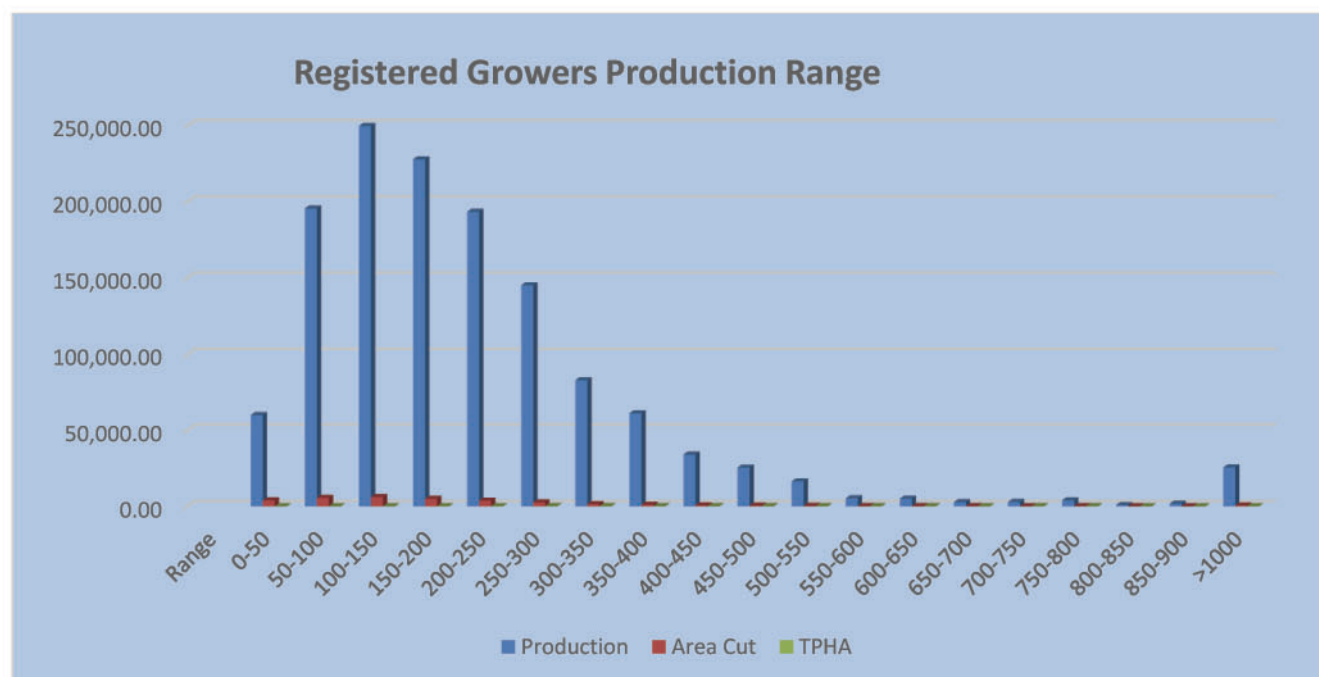
TOTAL

0-100	-	4,815	28.47%
100-200	-	4,969	29.38%
200-300	-	4,362	25.79%
300-400	-	2,767	16.36%
		-----	-----
		16,913	100.00%
		=====	=====



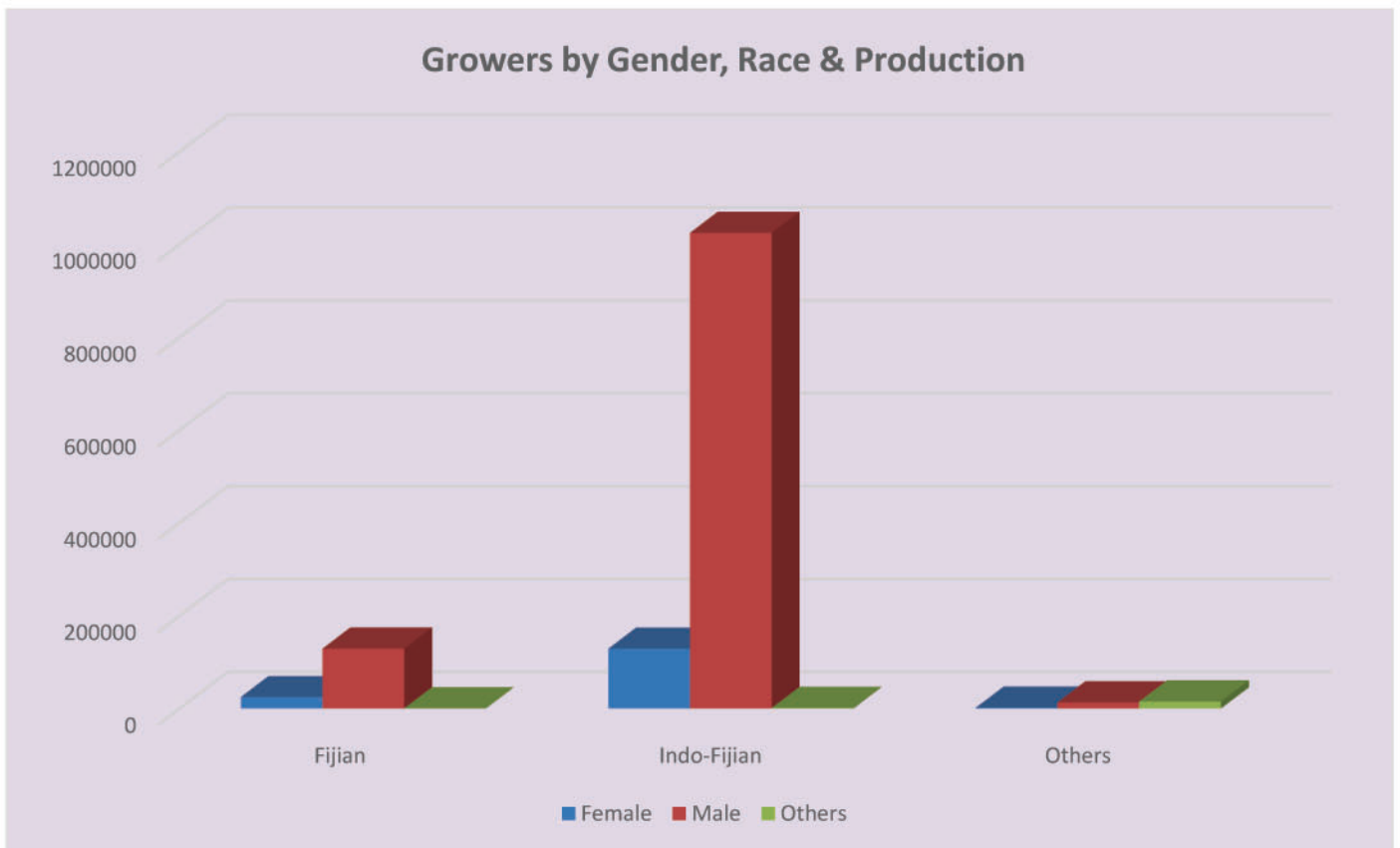
REGISTERED GROWERS' PRODUCTION RANGE – SEASON 2021

Tonnes	No. of Reg. Growers	SCA	FBA	Production	Area Cut	TPHA
Range						
0-50	8916	34,895.36	1,248,206.00	59,781.66	3889	15.4
50-100	2624	10,466.49	460,818.00	195,521.66	5467	35.8
100-150	2027	8,834.22	430,049.00	249,642.75	6040	41.3
150-200	1313	6,045.75	325,481.00	227,587.83	4847	47
200-250	869	4,353.60	235,786.00	193,380.18	3726	51.9
250-300	533	2,564.37	164,106.00	145,072.51	2566	56.5
300-350	258	1,477.60	90,022.00	82,774.71	1422	58.2
350-400	164	1,006.50	67,085.00	60,973.50	1049	58.1
400-450	80	547.5	38,346.00	34,030.14	585.5	58.1
450-500	54	340.5	25,514.00	25,480.88	401.4	63.5
500-550	31	223.5	17,702.00	16,234.72	277.6	58.5
550-600	9	76	5,372.00	5,162.69	80.8	63.9
600-650	8	52.9	4,861.00	5,000.11	79.9	62.6
650-700	4	67	2,276.00	2,705.78	71	38.1
700-750	4	57.6	2,143.00	2,839.99	36.8	77.2
750-800	5	61.1	3,635.00	3,851.56	60.2	64
800-850	1	5.1	173	809.06	21.5	37.6
850-900	2	421	2,540.00	1,726.68	41.9	41.2
>1000	11	689.72	32,604.00	25,604.12	505.6	50.6
Total	16913	72185.8	3156719	1338180.5	31168	42.9



PRODUCTION BY GENDER - 2021

Production			
Gender	Fijian	Indo-Fijian	Others
Female	24506.9	128991.09	1594.67
Male	129107.9	1024662.16	12928.87
Others	371.47	1042.1	14975.37



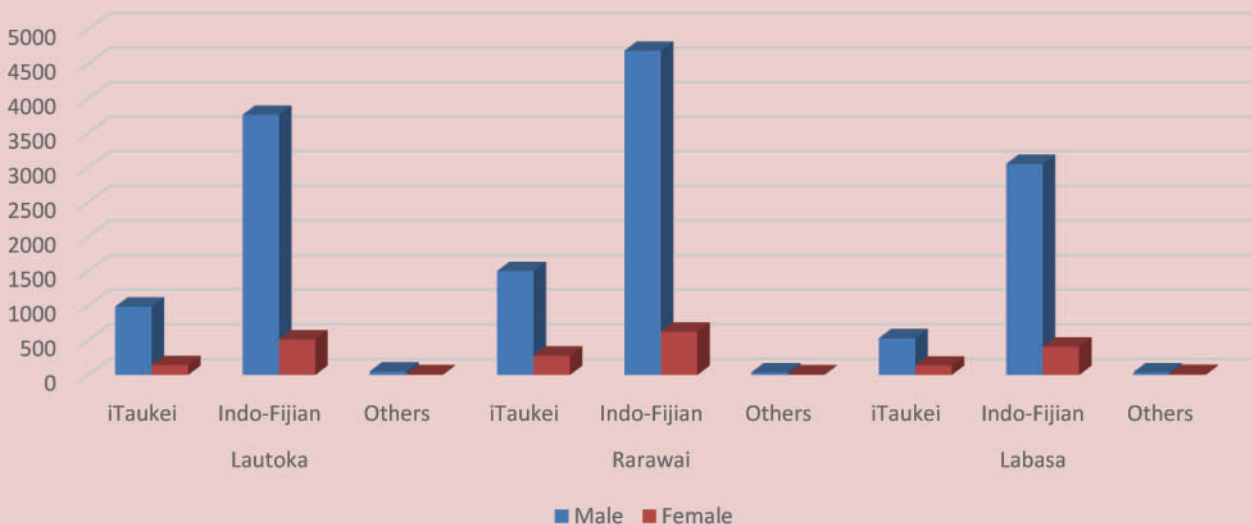
GROWERS BY GENDER – 2021

Mill	Race	Male	Female	Others	Total
Lautoka	iTaukei	987	144	15	1146
	Indo-Fijian	3765	515	10	4290
	Others	49	9	29	87
Total		4801	668	54	5523
Rarawai	iTaukei	1505	282	10	1797
	Indo-Fijian	4693	627	11	5331
	Others	37	7	21	65
Total		6235	916	42	7193
Labasa	iTaukei	533	137	3	673
	Indo-Fijian	3055	412	6	3473
	Others	37	12	2	51
Total		3625	561	11	4197
					16913

TOTAL

INDIAN	-	13,094	77.42%
FIJIAN	-	3,616	21.38%
OTHERS	-	203	1.20%
		-----	-----
		16,913	100.00%
		=====	=====

Growers by Gender & Race



APPENDIX I(g)**TOTAL REGISTRATION ISSUED ON EXPIRED ALTA LEASES BETWEEN
01/01/97- 31/12/21**

	FIJIAN			INDIAN			TOTAL		
	NEW	SIT	TOT	NEW	SIT	TOT	NEW	SIT	TOT
LTK	669	13	682	1421	194	1615	2090	207	2297
RAR	709	11	720	1326	134	1469	2935	145	2180
LAB	572	5	577	1280	201	1481	1852	206	2058
PEN	243	11	254	120	9	129	363	20	383
TOT	2193	40	2233	4147	538	4685	6340	578	6918

APPENDIX I(h)**TOTAL REGISTRATION ISSUED ON EXPIRED ALTA
LEASES BETWEEN 01/01/21 - 31/12/21**

	FIJIAN			INDIAN			TOTAL		
	NEW	SIT	TOT	NEW	SIT	TOT	NEW	SIT	TOT
LTK	10	0	10	12	0	12	22	0	22
RAR	17	0	17	12	0	12	29	0	29
LAB	4	0	4	17	0	17	21	0	21
PEN	22	0	22	1	0	1	23	0	23
TOT	53	0	53	42	0	42	95	0	95

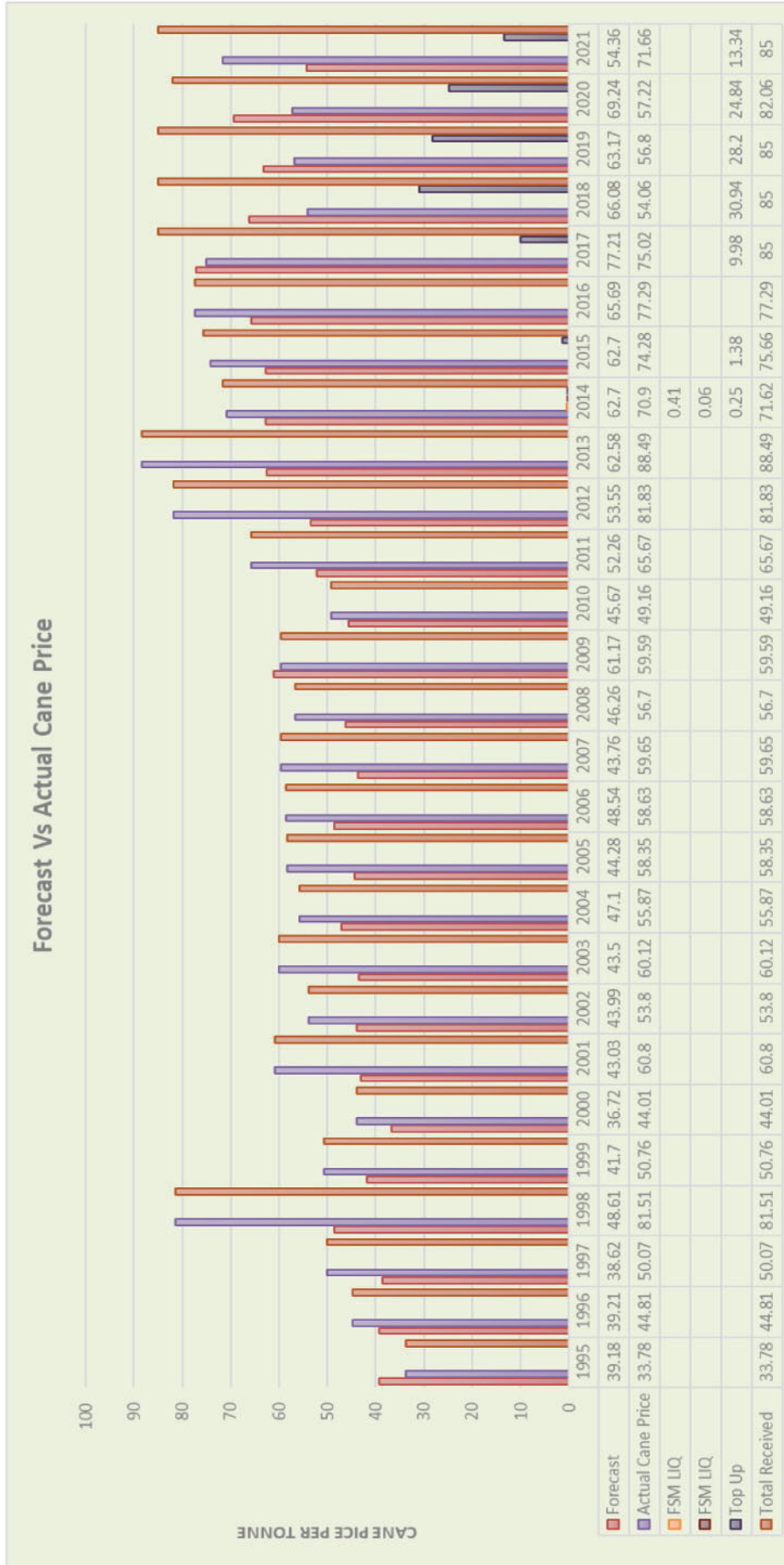
PART IV – ACCOUNTANT TO THE TRIBUNAL

FINAL CANE PRICE FOR 2021 SEASON

. The final cane price was calculated as follows:

Total Income from Sugar & Molasses Sale as Per Regulation 17.2 of the Master Award	\$141,417,820
Growers Share of Proceeds (Sec 20.2)	\$ 97,204,079
Tonnes of Sugar Produced	133,209
Tonnes of Cane Delivered and paid for	1,417,267
Price per tonne of Cane	\$68.59
Certified deduction added back	\$ 3.07
Total Cane pay out from Sugar & Molasses Proceeds	\$71.66

Government topped up the Cane Price by \$13.34 per tonne to bring the total paid out to growers to \$85.00 per tonne of cane for the 2021 season.



In view of the low Cane Forecasted Price of Cane at \$60 per tonne the Fiji Sugar Cooperation requested that the Forecast price to be paid to growers be reduced by 10% to take into account any fluctuations in exchange rates. This was approved by the Tribunal.

PART V – INDUSTRIAL COMMISSIONER

INDUSTRIAL DISPUTES

A dispute between the Sugar Research Institute of Fiji and the Fiji Sugar Corporation was heard by the Tribunal on 20th December 2021. This dispute between the parties was over the fact that the Fiji Sugar Corporation did not deduct the Growers 1/3 contribution to SRIF from Sugar proceeds in 2018, based on a directive from the Ministry of Sugar.

:

The Tribunal in his ruling stated that:

11 "Nothing in the Law permits the Director of Sugar to direct FSC not to deduct the SRIF contribution from Sugar Proceeds".

14 "FSC also acted unlawfully in not complying with its statutory obligations of deducting the Growers contribution from sugar proceeds and sending the same to SRIF".

18. FSC may need to consult the Ministry of Sugar on how it intends to pay the contribution to SRIF. FSC may also need to seek advice from Mr. Sanjay Kumar about the legal basis on which he directed the FSC not to deduct the statutory dues owed to SRIF from the Growers portion of sugar proceeds.



Mr Brown meeting with the Management Staff of Ministry of Sugar, SRIF & SCGC

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 2021 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

74 applications received. 70 approved, none pending and 3 not approved.

Change of Method of delivery

7 applications received. 7 approved and none pending.

Gang transfer

157 applications received. 157 approved and none pending.

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

Gang Disputes

In the year 2021, 77 gang disputes were referred to the Industrial Commissioner for decisions. The decision on each of the 77 cases was handed down by the Industrial Commissioner.



FSC Field Staff addresses growers in regards to gang issues.

EMPLOYEE BENEFIT FUND – 2021

THE SUGAR WORKERS UNION SOCIAL SECURITY BENEFIT FUND

The Sugar Workers Union Social Security Benefit Fund operated successfully during the year. A total of \$38,861.05 was approved to members during the year. The Fund has total net assets worth \$136,1747.68.

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 \$21,615 was approved to members during the year. The Fund has total net assets worth \$611,094.

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 \$45,348 loans were approved to members during the year. The fund has total net assets worth \$44,071.48.

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 \$22,742 was approved to members during the year. The Fund has total net assets worth \$333,239.51.



Welfare Officer updating a Tradesman worker in regards to his welfare fund account.

SUGAR INDUSTRY TRIBUNAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

SUGAR INDUSTRY TRIBUNAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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Statement of financial position.....	9
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**SUGAR INDUSTRY TRIBUNAL
STATEMENT BY THE REGISTRAR OF THE TRIBUNAL
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Registrar of the Tribunal presents his report together with the financial statements of Sugar Industry Tribunal for the year ended 31 December 2021.

State of Affairs

In the opinion of the Registrar:

- (i) there were no significant changes in the state of affairs of the Tribunal that occurred during the financial year under review not otherwise disclosed in this report or the financial statements.
- (ii) the accompanying Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Financial Position and Statement of Cash Flows give a true and fair view of the state of affairs of the Tribunal as at 31 December 2021.

Principal Activity

The principal activity of the Sugar Industry Tribunal (SIT) is to resolve disputes in the Sugar Industry and also hears and determines 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.

Operating Results


The deficit for the year ended 31 December 2021 was \$26,650 (2019: surplus of \$19,498).

Events Subsequent to Balance Date

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.

Dated at Lautoka, Fiji this 19th day of August 2025.

Signed in accordance with a resolution of the Registrar:



Registrar of the Tribunal
Mr. Timothy Brown

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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INDEPENDENT AUDITOR'S REPORT

Sugar Industry Tribunal

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Sugar Industry Tribunal ("the Tribunal"), which comprises the Statement of Financial Position as at 31 December 2021, the Statement of Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Tribunal as at 31 December 2021, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

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

Other information

The Management and Tribunal are responsible for the other information. The other information comprises the Statement by the Registrar of the Tribunal (but does not include the financial statements and the auditor's report thereon), which I obtained prior to the date of this auditor's report, and the Annual Report, which is expected to be made available to me after that date.

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

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

If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

Responsibilities of Management and those charged with governance for financial statements

The Industrial Commissioner is responsible for the preparation and fair presentation of these financial statements in accordance with IFRS for SMEs and the Sugar Industry Act 1984 (Part 3) and for such internal control as the Industrial Commissioner 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, Industrial Commissioner 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 Industrial Commissioner intend to cease operations, or have no realistic alternative but to do so.

The Industrial Commissioner is 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 the 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 and Industrial Commissioner'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.

Auditor's Responsibilities for the Audit of the Financial Statements (con't)

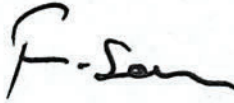
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

In my opinion, the financial statements have been prepared in accordance with the requirements of the Sugar Industry Act 1984 in all material respects, and;

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



Finau Seru Nagera
AUDITOR-GENERAL



Suva, Fiji
05 September 2025

SUGAR INDUSTRY TRIBUNAL
 STATEMENT OF COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 \$	2020 \$
<u>INCOME</u>			
Government grant - operational		364,553	389,722
Other income	4	4,850	13,198
Total income		369,403	402,920
<u>EXPENDITURE</u>			
Personnel expenses	5	247,649	237,492
Operating expenses	6	27,503	24,273
Administrative expenses	7	108,577	108,459
Depreciation	10	12,324	13,198
Total expenditure		396,053	383,422
(Deficit) / Surplus		(26,650)	19,498
Other comprehensive income		-	-
Total Comprehensive (Loss)/Income for the year		(26,650)	19,498

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 11 to 17.

SUGAR INDUSTRY TRIBUNAL
 STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDED 31 DECEMBER 2021

Retained Earning	Note	2021 \$	Restated 2020 \$
Balance as at 1 January	16	88,844	69,346
Net (deficit)/surplus for the year		(26,650)	19,498
Balance as at 31 December		62,194	88,844


The Statement of Changes in Equity is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 11 to 17.

SUGAR INDUSTRY TRIBUNAL
 STATEMENT OF FINANCIAL POSITION
 AS AT 31 DECEMBER 2021

	Notes	2021 \$	Restated 2020 \$
Current assets			
Cash at bank and on hand	8	50,644	85,939
Trade and other receivables	9	37,167	28,450
Total current assets		87,811	114,389
Non-current assets			
Property, plant and equipment	10	14,542	14,739
Total non-current assets		14,542	14,739
Total Assets		102,353	129,128
Current liabilities			
Trade and other payables	11	30,689	32,595
Deferred income	13	-	3,307
Provision for leave	12	9,470	3,608
Total current liabilities		40,159	39,510
Non-current liabilities			
Deferred income	13	-	774
Total non-current liabilities		-	774
Total Liabilities		40,159	40,284
Net Assets		62,194	88,844
Equity			
Retained earnings		62,194	88,844
Total Equity		62,194	88,844

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 11 to 17.

For and on behalf of the Sugar Industry Tribunal


 Registrar of the Tribunal
 Mr. Timothy Brown

Date: 19/08/2025

SUGAR INDUSTRY TRIBUNAL
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 \$	Restated 2020 \$
Cash flows from operating activities			
Receipts from government and customers		364,553	393,788
Payments to suppliers and employees		(387,721)	(386,643)
Net cash (used in) / provided by operating activities	15 (b)	<u>(23,168)</u>	<u>7,145</u>
Cash flows from investing activities			
Acquisition of property, plant and equipment		(12,127)	-
Net cash flows used in investing activities		<u>(12,127)</u>	<u>-</u>
Net (decrease)/increase in cash		(35,295)	7,145
Cash at the beginning of the year		85,939	78,794
Cash and cash equivalents at end of the year	15 (a)	<u>50,644</u>	<u>85,939</u>

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 11 to 17.

1. REPORTING ENTITY

The Sugar Industry Tribunal is an entity domiciled in the Fiji Islands and was established under the Sugar Industry Amendment Act (No 10 of 2015). 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 determines 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.

2. BASIS OF PREPARATION

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

This set of financial statements prepared by the Tribunal is in accordance with the IFRS for SME's adopted by the Fiji Institute of Accountants.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of measurement

The financial statements have been prepared on a historical cost and, except where stated, do not take into account current valuations 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 judgments, estimates and assumptions that affect the application 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 future 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 9 - Recoverability of trade and other receivables

Note 10 - Impairment of property, plant and equipment

(d) Revenue recognition

Revenue is recorded in the income statement on accrual basis.

Grants relating to the purchases or acquisition 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's 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.

(f) Value added tax

Revenues, expenses and assets are recognised net of the amount of value added tax except:

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Value added tax (continued)

The net amount of value added tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

(g) Property, plant and equipment

(i) 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 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.

(ii) 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>
Motor vehicle	15%
Office equipment	10%
Furniture and fittings	10%

(h) Cash and cash equivalents

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

(i) Trade and other receivables

Receivables are stated at expected realized value as 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 in which they are identified.

(j) Impairment of non-financial assets

The tribunal assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the tribunal estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transaction can be identified, an appropriate valuation model is used.

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

(k) Government grants

Government grants receivable are recognised as income over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis. Government grants relating to expenses are shown separately as other income.

Government grants relating to assets are deducted against the carrying amount of the assets.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Deferred income

Deferred income relates to government grants received for the purchase of fixed assets. The income approach has been used to account for capital grant.

(m) Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset to the entity. All other leases are classified as operating leases.

Rights to assets held under finance leases are recognised as assets of the entity at the fair value of the leased property (or, if lower, the present value of the minimum lease payments) at the commencement of the lease. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and the reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are deducted in measuring profit or loss. Assets held under finance leases are included in property, plant and equipment, and depreciated and assessed for impairment losses in the same way as owned assets.

(n) Trade and other payables

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

(o) Segment information

The Tribunal is not required to report segment information as it is not relevant to the nature of the Tribunal's operations.

(p) Comparatives

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

(q) Going concern

While preparing these financial statements management has assessed the entity's ability to continue as a going concern. The current financial statements have been prepared on an Going Concern basis. The impact of the second wave of COVID-19 in 2021, before the date of this report, resulted in the stoppage of field visits to sugar cane farms. However, this has not affected the going concern aspect of the Sugar Industry Tribunal.

(r) Provisions

Provisions are recognised when the entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

(s) Employee entitlements

Provisions are recognised when the entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

SUGAR INDUSTRY TRIBUNAL
 NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
 FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
4. OTHER OPERATING INCOME	\$	\$
Deferred income	4,081	13,198
Miscellaneous	769	-
	<u>4,850</u>	<u>13,198</u>
5. PERSONNEL EXPENSES		
Salaries and wages	216,679	199,028
Benefits and allowances	20,601	24,233
FNPF	6,125	7,704
FNU levy	-	1,221
Fringe benefit tax	4,244	5,306
	<u>247,649</u>	<u>237,492</u>
6. OPERATING EXPENSES		
Motor vehicle	27,503	24,273
	<u>27,503</u>	<u>24,273</u>
7. ADMINISTRATION EXPENSES		
IT software, telephone fax and postage	21,457	19,962
Printing and stationery	11,283	13,603
Insurance	4,392	6,099
Advertising	5,764	5,102
Travelling	2,912	8,039
Professional fees	25,618	15,720
Rent and utilities	31,784	34,731
Meeting and conferences	210	-
Other office expenses	5,157	5,203
	<u>108,577</u>	<u>108,459</u>
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	50,144	85,439
Cash on hand	500	500
	<u>50,644</u>	<u>85,939</u>
9. TRADE AND OTHER RECEIVABLES		
Salary advance	4,181	4,181
Deposits paid	1,836	1,836
VAT receivables	18,798	10,081
Other receivable	706	706
Receivable from SK Trust	11,646	11,646
	<u>37,167</u>	<u>28,450</u>

SUGAR INDUSTRY TRIBUNAL
 NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
 FOR THE YEAR ENDED 31 DECEMBER 2021

10. PROPERTY, PLANT AND EQUIPMENT

	Furniture and fittings	Office Equipment	Motor Vehicle	Total
	\$	\$	\$	\$
Cost				
Balance at 31 December 2020	17,470	115,017	156,713	289,200
Additions	659	11,468	-	12,127
Balance as at 31 December 2021	18,129	126,485	156,713	301,327
Accumulated Depreciation				
Balance at 31 December 2020	15,205	102,543	156,713	274,461
Annual depreciation	768	11,556	-	12,324
Balance as at 31 December 2021	15,973	114,099	156,713	286,785
Carrying amount at 31 December 2020	2,265	12,474	-	14,739
Carrying amount at 31 December 2021	2,156	12,386	-	14,542

	2021	2020
	\$	\$
11. TRADE AND OTHER PAYABLES		
Creditors and accruals	8,089	13,996
Audit fees	22,600	18,599
	30,689	32,595

12. EMPLOYEE BENEFIT LIABILITY

Annual leave entitlement	9,470	3,608
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13. DEFERRED INCOME

Balance at the beginning	4,081	17,279
Add: Additional capital grant from grant	-	-
Less: Amortisation of deferred income for the current year	(4,081)	(13,198)
	-	4,081
Comprise of:		
Current	-	3,307
Non-current	-	774
	-	4,081

14. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For purposes of the cash flows, cash includes cash on hand and in the banks.
 Cash at the end of the reporting period is as follows:

Cash at bank	50,144	85,439
Cash on hand	500	500
	50,644	85,939

SUGAR INDUSTRY TRIBUNAL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2021

14. NOTES TO THE STATEMENT OF CASH FLOWS (continued)	2021	2020
	\$	\$
(b) Reconciliation of operating profit to cash provided by operating activities:		
Net deficit)	(26,650)	19,498
Add/(Less) non-cash items:		
Depreciation	12,324	13,198
Deferred income	(4,081)	(13,198)
Change in assets and liabilities during the financial period:		
Increase in receivables	(8,717)	(8,913)
Decrease in trade payables	(1,906)	(985)
Increase/(decrease) in provision for leave	5,862	(2,455)
	<u>(23,168)</u>	<u>7,145</u>

15. RELATED PARTY TRANSACTIONS:

(a) Tribunal

The Tribunal during the year and up to the date of this report include:

Mr. Devanesh Sharma - Sugar Industry Tribunal (appointment 28 March 2018 to 28 March 2024)

Mr. Semi Leweniqila - Sugar Industry Tribunal (appointment on 28 March 2024)

Tribunal's allowances for the year amounted to \$12,360.

(b) Transactions with Key Management Personnel

The key management personnel of the Tribunal during the year and up to the date of this report include:

Mr. Timothy Brown - Industrial Commissioner

Key management personnel remuneration for the year amounted to \$81,169.

(c) Transaction with Funding Agency

During the financial year, the Tribunal received funding from the Ministry of Sugar (Operating Grant and GIS Project). This funding incorporates special terms and conditions which are stated in the grant agreements.

Ministry of Sugar - Operating Grant SIT	364,553	389,722
Total Funding	<u>364,553</u>	<u>389,722</u>

(d) Year end balances arising from inter-related party transactions:

Receivables from Related Parties

S.K. Trust	11,646	11,646
	<u>11,646</u>	<u>11,646</u>

16. PRIOR YEAR RESTATEMENT

Comprises of:

VAT receivable reversal	-	6,933
Under accrued audit fees	-	1,356
Understated cash on hand	-	(219)
Write off NIR receivable	-	181,722
	<u>-</u>	<u>189,792</u>

These prior years restatements have been adjusted in the opening balance in the Statement of Changes in Equity.

**SUGAR INDUSTRY TRIBUNAL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. CONTINGENT LIABILITIES

Contingent liability as at 31 December 2021 not otherwise provided for in the financial statements was Nil (2020 : Nil).

18. CAPITAL COMMITMENTS

Capital commitment as at 31 December 2021 not otherwise provided for in the financial statements was Nil (2020: Nil).

19. 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.

20. APPROVAL OF FINANCIAL STATEMENTS

The financial statements for year ended 31 December 2021 were approved by the Tribunal and authorized for issue on

21. REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

The Sugar Industry Tribunal is an entity domiciled in the Republic of the Fiji Islands and was established under the Sugar Industry Amendment Act (No 10 of 2015).

The registered office and principal place of business of the Tribunal is located at:

Ground Floor
Sugar House
Walu Street
Marine Drive
Lautoka.



Sugar Industry Tribunal

P.O Box 5123, Sugar House, Walu Street, Lautoka

Phone: 666 6900 / 666 6920 Fax: 666 3520