

CONSTITUTION COMMISSION

SPECIAL PURPOSE FINANCIAL STATEMENTS

28 FEBRUARY 2013

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CONSTITUTION COMMISSION**SPECIAL PURPOSE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBRUARY 2013****REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

The Director Finance and Administration and Executive Secretary hereby submit the statement of receipts and payments of the Constitution Commission ("the Commission") for the period ended on 28 February 2013 and report as follows:

1 Members

The members of the Commission were Professor Yash Pal Ghai (Chairperson), Dr. Christina Murray, Professor Satendra Nandan, Ms. Taufa Vakatale and Ms. Penelope Moore.

2 Principal activity

The Commission was established under Section 6 of the Fiji Constitutional Process (Constitution Commission) Decree 2012 (Decree 57 of 2012), gazetted on 17 July 2012.

The Commission was established to consult the people of Fiji and to prepare a draft constitution.

3 Basis of accounting

These special purpose financial statements which are from the date of establishment to 28 February 2013 have been prepared in accordance with accounting policies adopted by the Commission as set out in Note 1 of the accompanying special purpose financial statements.

The cash basis of accounting is adopted for all transactions. Expenditures made directly by the donors on behalf of the Commission are excluded from these special purpose financial statements.

4 Operating results

The operating results of the Commission incorporate funds received from the donors and expenditures therein.

5 Other circumstances

At the date of this report, the Director Finance and Administration and Executive Secretary are not aware of any circumstances not otherwise dealt with in this report or special purpose financial statements which would render any amounts stated in the special purpose financial statements misleading.

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SPECIAL PURPOSE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBRUARY 2013

REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENTS - Continued

6 Unusual transactions

The results of the Commission's operations during the financial period has not in the opinion of the Director Finance and Administration and Executive Secretary been substantially affected by any item, transaction or event of a material and unusual nature other than those disclosed in the special purpose financial statements.

Signed for and on behalf of the Constitution Commission by the Director Finance and Administration and Executive Secretary on 28th day of February 2013.



Director Finance and Administration



Executive Secretary

CONSTITUTION COMMISSION**SPECIAL PURPOSE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBRUARY 2013****STATEMENT BY DIRECTOR FINANCE AND ADMINISTRATION AND EXECUTIVE SECRETARY**

In the opinion of the Director Finance and Administration and Executive Secretary, the accompanying special purpose financial statements are drawn up so as to give a true and fair view of the receipts and payments of the Commission for the period ended 28 February 2013.

Signed for and on behalf of the Constitution Commission by the Director Finance and Administration and Executive Secretary on 28th day of February 2013.



Director Finance and Administration



Executive Secretary

Independent Auditor's Report

To the Executive Secretary, Constitution Commission

Report on the Special Purpose Financial Statements

We have audited the accompanying special purpose financial statements of the Constitution Commission ('Commission'). The special purpose financial statements comprise the statement of receipts and payments for the period ended 28 February 2013 and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Special Purpose Financial Statements

Management is responsible for the preparation and fair presentation of this special purpose financial statements in accordance with the accounting policies set out in Note 1 and for such internal control as the management determine is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the special purpose financial statements give a true and fair view of the receipts and payments of the Commission for the period ended 28 February 2013 in accordance with the accounting policies set out in Note 1.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

Restriction on Distribution or Use

This report is made solely to management, as a body. Our audit work has been undertaken so that we might state to management those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the management as a body, for our audit work, for this report, or for the opinions we have formed.

Suva, Fiji
28 February 2013

PricewaterhouseCoopers
PricewaterhouseCoopers
Chartered Accountants

CONSTITUTION COMMISSION**STATEMENT OF RECEIPTS AND PAYMENTS**
PERIOD ENDED 28 FEBRUARY 2013

		Period Ended
		28 February 2013
<u>Receipts</u>	Notes	\$
Australian Aid		601,772
American Bar Association		59,648
New Zealand Aid		582,510
British High Commission		108,330
European Union		248,054
		<u>\$ 1,600,314</u>
<u>Payments</u>		
Commissioners' fees, accommodation, transport and other costs	3	545,632
Secretariat staffing costs	4	277,406
Office supplies and secretariat operating costs	5	104,675
Public consultation	6	311,472
Media and communication	7	157,296
Technical expertise	8	176,360
Computer equipment and licences	9	12,739
Furniture and fittings	10	8,264
Sound systems	11	6,470
		<u>\$ 1,600,314</u>

The above statement of receipts and payments should be read in conjunction with the accompanying notes.

CONSTITUTION COMMISSION

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Constitution Commission was established under Section 6 of the Fiji Constitutional Process (Constitution Commission) Decree 2012 (Decree 57 of 2012), gazetted on 17 July 2012.

These special purpose financial statements are from the date of establishment to 28 February 2013 and have been prepared in accordance with accounting policies adopted by the Commission as set out below.

(a) **Basis of Accounting**

The cash basis of accounting is adopted for all transactions.

(b) **Fixed Assets**

Fixed assets are expensed on acquisition. The intention of the Commission is to transfer all fixed assets to the Constituent Assembly, upon its establishment.

(c) **Foreign Currency**

All foreign currency transactions during the year are translated to Fiji dollars at the rate of exchange ruling at the date of the transactions.

(d) **Reporting currency**

All figures are reported in Fijian currency.

**NOTES TO AND FORMING PART OF THE
SPECIAL PURPOSE FINANCIAL STATEMENTS - Continued
PERIOD ENDED 28 FEBRUARY 2013**

CONSTITUTION COMMISSION

2 Receipts and payments by donor agencies

	Total	Australian Aid	American Bar Association	New Zealand Aid	British High Commission	European Union
Total	\$ 1,600,314	\$ 601,772	\$ 59,648	\$ 582,510	\$ 108,330	\$ 248,054
Total receipts	\$ 1,600,314	\$ 601,772	\$ 59,648	\$ 582,510	\$ 108,330	\$ 248,054
Payments						
Commissioners' fees, accommodation, transport and other costs	545,632	514,909	-	25,706	2,617	2,400
Secretariat staffing costs	277,406	11,471	-	156,314	-	109,621
Office supplies and secretariat operating costs	104,675	11,088	-	42,475	11,752	39,360
Public consultation	311,472	33,242	23,141	147,021	81,728	26,340
Media and communication	157,296	7,173	36,507	100,973	2,315	10,328
Technical expertise	176,360	-	-	106,437	9,918	60,005
Computer equipment and licences	12,739	12,739	-	-	-	-
Furniture and fittings	8,264	5,450	-	2,814	-	-
Sound systems	6,470	5,700	-	770	-	-
	\$ 1,600,314	\$ 601,772	\$ 59,648	\$ 582,510	\$ 108,330	\$ 248,054

CONSTITUTION COMMISSIONNOTES TO AND FORMING PART OF THE
SPECIAL PURPOSE FINANCIAL STATEMENTS - Continued
PERIOD ENDED 28 FEBRUARY 2013

	Period Ended 28 February 2013
3 Commissioners' fees, accommodation, transport and other costs	\$
Commissioners' fees	479,490
Accommodation and travel	58,437
Other miscellaneous costs	7,705
	<u>\$ 545,632</u>
4 Secretariat staffing costs	
Executive management	62,065
Finance and administration	57,097
Communication, consultations and events co-ordinators	55,448
Researchers and analysts	24,275
Translators and interpreters	18,966
Support staff	59,555
	<u>\$ 277,406</u>
5 Office supplies and secretariat operating costs	
Audit fees	24,438
Bank charges	550
Computer running costs	10,272
Library and research materials	5,508
Miscellaneous office running costs	8,757
Office catering and hospitality	8,094
Stationery, printing and postage	21,733
Telephone and internet	25,323
	<u>\$ 104,675</u>
6 Public consultation	
Accommodation for commissioners and support staff	53,194
Venue hire and catering	57,244
Transportation and logistics	199,514
Other public consultation costs	1,520
	<u>\$ 311,472</u>
7 Media and communication	
Design and printing of posters and brochures	61,394
Advertising costs	95,902
	<u>\$ 157,296</u>

**NOTES TO AND FORMING PART OF THE
SPECIAL PURPOSE FINANCIAL STATEMENTS - Continued
PERIOD ENDED 28 FEBRUARY 2013**

CONSTITUTION COMMISSION

	Period Ended 28 February 2013 \$
8 Technical expertise	
Drafters and consultants	151,216
Technical experts and advisors	11,289
Researchers	13,855
	\$ 176,360
9 Computer equipment and licences	\$ 12,739
10 Furniture and fittings	
Filing cabinets and office chairs	7,360
Telephone	284
Whiteboard with stand	620
	\$ 8,264
11 Sound systems	
Portable sound system	5,700
Microphones	770
	\$ 6,470

12 Principal activity

The Commission was established to consult the people of Fiji and to prepare a draft constitution.

The members of the Commission were Professor Yash Pal Ghai (Chairperson), Dr. Christina Murray, Professor Satendra Nandan, Ms. Taufu Vakatale and Ms. Penelope Moore.

Under the general provisions of Decree 57 of 2012, the Commission was automatically dissolved upon the presentation of the draft Constitution by the Commission to the President of Fiji, but the Secretariat continued in existence solely for the purpose of winding up the affairs of the Commission.

On 28 February 2013, the Secretariat wound down its affairs and closed its office.

13 Capital Commitments

There were no capital commitments as at 28 February 2013.

14 Contingencies

There were no contingent assets or liabilities as at 28 February 2013.