CIRCULAR SAVINGRAM

GOVERNMENT OF TONGA

To

All Heads of Departments

From

Acting Secretary for Finance and National Planning

Saving No

15/23/450

Date

13th July 2010

TREASURY CIRCULAR NO.2/2010-11

PHYSICAL COUNT OF LONG-TERM PHYSICAL ASSETS – 30 June, 2010.

Please be advised that the following Treasury Instructions are to be followed by all Ministries/Departments in performing the physical count of all long-term physical assets held by each respective Ministry/Department as at year ending 30 June 2010.

- 1. All Ministries/Departments are to perform the physical count of long-term physical assets as at 30 June, 2010.
- 2. These are assets that had been advised and required by Treasury to record and updated in each Ministry/Department respective Assets Register. They should include Vehicles, Office Equipment, Property, Plant and Equipment, Infrastructure Assets, Heritage Assets, Defense or Military Assets, and Natural Resources. These also include any physical asset donated to any Ministry/Department by a Donor organization or others.
- 3. Inventories, Stationeries, some Office Supplies are not to be included in the count but Ministries/Departments may have the discretion of counting and recording them for internal control purposes.
- 4. Those Ministries/Departments who may have already established and maintained an Asset Register, you are to count your respective assets held, compare to the Asset Register details, and identify and record the variance (if any).
- 5. For those Ministries/Departments who have not yet established nor maintained an Asset Register, you are to count all respective assets held and then establish the Asset Register accordingly.
- 6. All counts are to be performed within twenty (20) days from the last day of the financial year 30 June 2010
- 7. The physical count procedures and allocation of counting teams are to be responsible for, and overall supervised, by respective Heads of Departments, and led by the Supervisor of Accounts.
- 8. The asset count team should consist of at least two (2) persons, one for count and the other for recording. The count team supervisor is to observe and spot check the count.
- 9. All counts must be recorded in the 'Assets Count Sheet' using the draft format attached as minimum details of information to include, and should be signed by the supervisor and members of the count team.
- 10. All 'Assets Count Sheets' must be pre-numbered and accounted for.
- 11. Heads of Departments and Supervisor of Accounts are to ensure and check that all columns of the 'Assets Count Sheet' are completed with accurate detail information.

- 12. The count team must sign all 'Assets Count Sheet' at the end of the count, and upon completion of all the required details.
- 13. The Supervisor of Accounts is to compile all 'Asset Count Sheets' used, then prepare a summary report of the count to the Heads of Departments.
- 14. All 'Asset Count Sheets' must be securely file in a safe place for later confirmation by auditors.
- 15. Heads of Departments are to submit the report of the results of the physical count of assets held at 30 June, 2010, to Treasury *no later than 31 July, 2010*.
- 16. All Ministries/Departments must keep appropriate details relating to the assets counted and should be able to provide to the Treasury when requested. This may include: date of purchase, item cost, depreciation, any valuation, etc. All records pertaining to the acquisition of the assets must always be kept in a safe place.

As per advice by Tiofilusi Tiueti during the GFM Forum meeting No. 1/2010-11, please note that Mr. Tevita Tongia and a staff from Audit Office will visit your respective Ministries/Department to assist with physical counting and recording of assets. Please refer to enclosed document for proposed visit timetable.

Please appreciate the importance of this exercise in order to determine the total assets held by government at year-end, improve the accuracy of asset information, and allows for better management of assets within our respective Ministries/Departments and for the Government. It should be noted that Ministries/Departments can still carry out additional procedures to ensure complete and accurate counting and recording of their assets.

Once again we thank you for your assistance and cooperation. Should you require further information on the above instructions, please contact Tiofilusi Tiueti or Tu'itamala Vaka at the Treasury Division.

Malo 'Aupito

Makeleta Siliva

Acting SECRETARY FOR FINANCE & NATIONAL PLANNING

Government ASSET COUNT SHEET (EXAMPLE) for Asset Register

Ministry/Departmen:
Year ending:
Year beginning: Iministry/department name]
30/06/2010
1/07/2009

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														tion Make, Model or	
													Reference	Ministry	
													price/Cost \$	Purchase	
													(yrs)	useful life	Estimated
													stocktake	accounted for	Most roomt dots
													Asset	Condition of	
													Location of asset		

Propose Time Schedule for Line Ministries Visit - Asset Counting

		Proposed	Proposed			
	Ministry/Department	Date	Time	Duration	Point of contact	Aim
						To assist with
						physical counting &
			9.00am -			recording of assets
	Ministry of Finance	13th July	4.30pm	1 - 2 days	Pita/Sifa	at each ministry
	Legislative Assembly	15th July	do	1 - 2 days	Sione Tekiteki	do
	Prime Minister's Office	19th July	do	1 - 2 days	Robyn/'Elenoa	do
	Ministry of Environment	21st July	do	1 day	Asipeli Palaki	do
	Palace Office	22nd July	do	1 - 2 days	Suka/Finetoa	do
	Ministry of Tourism	26th July	do	1 -2 days	Tesimoni	do
	Foreign Affairs	28th July	do	1-2 days	Telesia Fakava	do
14	Immigration Tonga Commissioner of Public	30th July	do	1 -2 days	Telesia Fakava	do
4.5	Relation	0.44 0.45		4.0 -1	Dill seis ete Terrete	
		3rd Aug	do	1-2 days	Pilimisolo Tomu'a	
	Crown Law	5th Aug	do	1-2 days	Taufa/Lina	do
Ш	Ministry of Education	9th-29th Aug	uo		Tevita Ma'u/Henel	
	Admin Building -Hala Vuna Examinations Unit			1-2 days		do
\vdash	Community Development	Tom Aug		1 day		do
	Training Centre	11th Aug		 1 day		do
-	Schools - Tertiary,	Trui Aug		i uay	-	uo .
	Secondary & Primary	12th Aug		3 weeks		do
	Geomany & Finnary	1211 Aug		O MCGV2		00
					Ofa Takai/Lavinia	
18	MLSNR	30th Aug	do	3-4 days	Fonokalafi	do
					Viliami	
					Liava'a/'ileini/meli	
22	MOTEYS	3rd -8th Se		3-4 days	oni	do
	Main Office		do	1 day		do
Щ	Tonga Institute of Science	6th Sept	do	do		do
	Tonga Maritime Poly-	7.1. 0		İ .	}	,
	technical Institute	/th Sept	do	do		do
	National Centre for	046 0 4				-d-
200	Vocational Studies		do	do	Finan Mar	do
	Ministry of Transport Ministry of Health	9th-13th Se 14th-17th S		2-3 days	Finau Moa	do do
21	Main Office -Tofoa			3-4 days	Salele Hola	
H	Vaini Health Centre		do do	1-2 days 1/2 day	do	do do
\vdash	Mu'a Health Centre		do	1/2 day	do	do
	Kolonga Health Centre		do	1/2 day	 -, 	,
H	Fua'amotu Health Centre		do	1/2 day	do	do
\vdash	Houma Health Centre		do	1/2 day	do	do
\vdash	Nukunuku Health Centre		do	1/2 day	do	do
	Kolovai Health Centre		do	1/2 day	do	do
		., ., оорс			Pelenatita/Koloal	
7	Ministry of Police	20th- 23rd	do	2-3 days	e'o Soakai	do
\vdash	Headquarters - Nuku'alofa		do	1 day		do
	Police Training School		do	do		do
	Vaini Police Station		do	1/2 day		do
	Mu'a Police Station		do	1/2 day		do
	Houma Police Station	23rd Sept	do	1/2 day		do
	Nukunuku Police Station		do	1/2 day		do
	Communication &					
9	Information	24th Sept	do	1 day	Fe'ao Tovo	do
	Visitors' Information-					
	Fua'amotu Airport					do
12	MLCI	28th -30th 9	do	1- 2 days	Kenitaki Tai	do
	Coorporative	28th Sept	do	1/2 day	Malia Ma'asi	do
1	Small Industries	29th Sept	do	1 1/2 day	Tevita Hu'akau	do

		Proposed	Proposed			
	Ministry/Department	Date	Time	Duration	Point of contact	Aim
	,					
Ιi						To assist with
						physical counting &
Ιi			9.00am -			recording of assets
16	Revenue Services	1st Oct	4.30pm	1- 2 days	Ana Fifita	at each ministry
	Customs & Trade	4th Oct	do	1-2 days	Amelia	do
19	MAFFF	5th Oct	do	2 weeks	Mahe	do
	Admin Bulding- Hala Vuna	5th Oct	do	1 day		do
	Fisheries Division	6th Oct	do	do		do
	Food & Women, Youth,					
	Community Division - Vaiola					
	Motu'a	7th Oct	do	do		do
	Forestry Division -					
	Tokomololo	8th Oct	do	do		do
	Quarantine & Quality					
	Management Division	11th Oct	do	do		do
\vdash	Old Terminal Fua'amotu	11111001	do	00		
		12th Oct	do	do		do
	Livestock Division		do	do		do
	Research, Extension					
	Division - Vaini	14th Oct	do	do		do
	Research, Extension					
· }	Division -'Alaki	15th Oct	do	do		do
\vdash	Research, Extension					
	Division - Fo'ui	18th Oct	do	do		do
		19th - 26th			Okusitino	
20	Tonga Defence Services	Oct	do	1 week	Sakalia/Ti Fotu	do
	Senee Camp	19th Oct	do	2 day		do
	Touliki Camp	21st Oct	do	do		do
	Taliai Camp	25th Oct	do	do		do
	Justice	27th Oct	do	1-2 days	Sateki/Stella	do
28	Audit Office	29th Oct	do	1-2 days	Lovely Afu	do
	MOW	2nd Nov	do	1-2 days	Kisione Taufa	do
	Statistics	4th Nov	do	1 day	Ata'ata/Siosi'ana	do
24	Fire Services	5th Nov	do	1 day	Viliami Tu'ihalama	do
_	Prisons	8th Nov	do	1-2 days	Loa	do
6	PSC	10th Nov	do	1- 2 days	Ana Kava	do
					Lorraine/Ofeina	
8	Public Enterprices	12th Nov	do	1 day	Filimoehala	do