



AUDITOR GENERAL'S CERTIFICATE
GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS
FOR THE QUARTER ENDED 31st DECEMBER, 2006

Audit Duty

I have examined the accompanying Public Funds Summary of Receipts and Payments for the quarter ended 31st December, 2006. The Quarterly Summary has been audited in terms of Section 36(2) of the Public Finance Management Act 2002 and the Audit Office Auditing Standards. The Quarterly Summary and the maintenance of effective control measures are the responsibilities of the Minister of Finance as the head of the Ministry of Finance. My responsibility is to certify the Quarterly Summary based on my audit.

Nature and Scope

I have conducted my audit in accordance with the Audit Office Auditing Standards. These standards follow the INTOSAI Auditing Standards which require that I plan and perform the audit to obtain reasonable assurance as to whether the Quarterly Summary is free of material misstatement. An audit includes an examination on a test basis, of evidence supporting amounts and disclosures in the Quarterly Summary. An audit also includes assessing the accounting principles used and the significant provisions made by the Minister as well as evaluating the overall presentation of the Quarterly Summary. I believe that my audit provides a reasonable assurance basis for the audit opinion.

Unqualified Audit Certificate

I certify that the accompanying Quarterly Summary shows the actual receipts and payments of public funds that channelled through the Treasury accounts for the quarter ended 31st December, 2006 and their accumulation during the period from 1st July 2006 to 31st December, 2006.

Appreciation

It is greatly appreciated the assistance rendered by the Treasury during the audit. Pertinent information and explanation were provided in respect of matters raised, which help to complete the audit more efficiently.

Dr Pohiva Tu'i'onetoa
AUDITOR-GENERAL



Audit Office, Nuku'alofa
15th September, 2009



**TOHI FAKAMO'ONI 'A E 'ATITA SENIALE
PULE'ANGA TONGA: FAKAMĀ'OPO'OPO 'O E PA'ANGA MA'U MAI MO E TOTONGI MEI
HE SINO'I PA'ANGA 'A E PULE'ANGA KI HE KUATA NA'E NGATA KI HE 'AHO 31 'O
TISEMA, 2006**

Fatongia sivi- faka'atita

Kuo' u 'osi sivi-faka'atita 'a e Fakamā'opo'opo 'o e pa'anga ma'u mai mo e totongi mei he Sino'i Pa'anga 'a e Pule'anga' ki he kuata na'e ngata ki he 'aho 31 'o Tisema, 2006. Na'e sivi faka-'atita 'a e Fakamā'opo'opo Fakakuata 'o fakatatau ki he kupu 36(2) 'o e Lao ki hono Pule'i 'o e Pa'anga 'a e Pule'anga 2002 mo e ngaahi founa ngāue 'atita 'a e 'Ofisi 'Atita. Ko e Fakamā'opo'opo Fakakuata mo e fakahoko 'o e founa pule'i lelei 'o e fakahoko ngāue ko e fatongia ia 'o e Minisitā Pa'anga 'a ia 'oku pule 'i he Potungāue Pa'anga. Ko hoku fatongia' ke fakahaa'i 'a 'eku fakakaukau' 'i he Fakamā'opo'opo Fakakuata 'o makatu'unga 'i he'eku sivi faka'atita na'e fai'.

Founa mo e makatu'unga fakahoko ngāue

Na'a' ku fakahoko 'eku sivi faka'atita' 'o fakatatau ki he founa ngaue 'atita 'a e 'Ofisi 'Atita. Ko e ngaahi founa ngaue 'atita ko ia 'oku nau muimui ki he founa ngāue 'atita 'a e Kautaha 'Atita Pule'anga Fakavaha'a pule'anga (INTOSAI) 'a ia 'oku fiema'u ke fatu mo fakahoko 'a e sivi faka'atita ko ia' ke ma'u kakato 'a e ngaahi fakamatala 'oku ou pehe 'oku totonu ke ne 'omai 'a e fakamo'oni fe'unga ke a'usia 'a e falala taau, ko e Fakamā'opo'opo Fakakuata' 'oku hao mei he hala 'oku fakatu'utamaki', tupu mei ha faihala. Ko e sivi faka'atita 'oku kau ai hono tesi, 'o 'ikai ko e sivi faka'aufuli, 'o e ngaahi fakamo'oni pe 'oku' nau poupou'i 'a e ngaahi fika mo e ngaahi fakamatala makehe 'oku hā 'i he Fakamā'opo'opo Fakakuata. Ko e sivi faka'atita, 'oku kau ai hono vakai'i 'a e ngaahi tefito'i founa tauhitohi na'e ngāue'aki, pea mo e ngaahi fakafuofua lalahi na'e teuteu 'e he Minisitā Pa'anga', kae'uma'ā 'a hono toe fakamaau'i 'a e fe'unga fakakatoa hono fakahaa'i 'o e fakamatala 'i he Fakamā'opo'opo Fakakuata'. 'Oku ou tui ko 'eku sivi faka'atita na'e fakahoko kuo' ne 'omai 'a e makatu'unga fe'unga ke tala 'eku fakakaukau.

Fakamo'oni faka'atita haohaoa

'Oku' ou fakamo'oni ko e Fakamā'opo'opo Fakakuata 'oku ne fakahaa'i 'a e kotoa 'o e pa'anga ma'u mai mo e totongi mei he Sino'i Pa'anga 'a e Pule'anga 'a ia 'oku fou mai 'i he Potungāue Pa'anga' ki he kuata na'e ngata ki he 'aho 31 'o Tisema, 2006 pea mei he kamata'anga 'o e ta'u fakapa'anga' 'oku kamata 'i he 'aho 1 'o Siulai, 2006 ki he 'aho 31 'o Tisema 2006.

Fakamālō

'Oku houna 'aupito 'a e ngāue fietokoni na'e foaki mai 'e he Kaungāue 'a e Potungāue Pa'anga' lolotonga 'a e sivi-faka'atita. Ko e ngaahi fakamatala mo e lekooti na'e fiema'u' na'e vave 'aupito hono fakakakato mai 'o vave ai 'a e ngāue faka'atita.

Dr Pohiva Tu'i'onetoa
'ATITA SENIALE



'Ofisi 'Atita, Nuku'alofa
15 'o Sepitema, 2009

GOVERNMENT OF THE KINGDOM OF TONGA (PULE'ANGA 'O TONGA)
 Summary of the Receipts and Payments of the Public Fund for the quarter ended 31 December, 2006.
 (Fakama'opo'opo 'o e Pa'anga Ma'u Mai mo e Totongi Atu mei he Sino'i Pa'anga 'a e Pule'anga
 ki he kuata na'e ngata ki he 'aho 31 Tisema, 2006.)

	September Quarter (Kuata Septema) 2006 \$	December Quarter (Kuata Tisema) 2006 \$	Total (Katoa) \$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)			
Income Tax (Tukuhau Vahenga)	4,352,352	8,238,451	12,590,803
Trade Taxes (Tukuhau Fefakatau'aki)	12,405,949	11,307,556	23,713,504
Domestic fees and Licensing (Totongi Laiseni)	100,313	83,470	183,783
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	13,382,675	11,060,910	24,443,586
Excise Tax (Tukuhau 'Ekisia)	103,516	281,864	385,381
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	1,033,758	2,434,642	3,468,400
Administrative Fees & Charges (Totongi ki he ngaahi Ngaue)	2,889,220	2,483,208	5,372,428
Miscellaneous Revenue (Pa'anga Hu mai kehe)	264,048	1,138,856	1,402,904
Transfers and Bond Receipts (Pa'anga Hu Mai mei he Ponite)	5,000,000	1,000,000	6,000,000
Total Operating Receipts (Katoa Pa'anga hu mai angamaheni)	39,531,831	38,028,958	77,560,789
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)			
Established Staff (Kau Ngaue Tu'uma'u)	27,410,770	15,991,845	43,402,615
Unestablished Staff (Kau Ngaue Lau'aho)	679,762	657,166	1,336,928
Travel and Communication (Fefononga'aki mo Fetu'utaki)	2,149,335	1,535,390	3,684,725
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	1,967,572	1,389,501	3,357,073
Purchase of Goods and Services (Totongi Hu Koloa mo Ngaahi Ngaue)	3,700,765	3,508,314	7,209,079
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	3,936,554	4,806,457	8,743,011
Public Debt (Ngaahi No Fakapule'anga)	6,616,159	3,379,302	9,995,460
Capital Transfer ('Inasi Pa'anga Tokoni)	0	0	0
Defence (Malu'i)	32,913	40,637	73,550
Capital Expenditure (Fakamole ki he Ngaahi Ngaue Lalahi)	640,463	919,861	1,560,323
Equity Payment (Totongi 'Inasi)	0	0	0
	77,131	77,131	154,263
Total Operating Payments (Katoa Pa'anga hu atu angamaheni)	47,211,424	32,305,603	79,517,027
OPERATING SURPLUS/(DEFICIT) (HULU/(FE'AMOKAKI) NGAUE ANGAMAHENI)	(7,679,593)	5,723,354	(1,956,239)
DEVELOPMENT FUND (Pa'anga Fakalalaka)			
Grants Receipts (Ngaahi Pa'anga Hu Mai Pa'anga Tokoni)	8,429,137	6,415,940	14,845,077
Expenditure from Grants (Ngaahi Pa'anga Hu atu Pa'anga Tokoni)	3,873,830	6,627,263	10,501,093
Net Receipts/(Deficit) from Grants (Toenga Huhu/(Nounou) mei he Pa'anga Tokoni)	4,555,307	(211,323)	4,343,984
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKALUKUFUA)	(3,124,286)	5,512,032	2,387,746
CHANGES IN CASH BALANCES : (NGAAHI FELILIU'AKI 'I HE TOENGA PA'ANGA FAKALUKUFUA) :			
Beginning Cash at Bank and in Hand Balance (Palanisi pa'anga 'i he Pangike mo e Seifi 'i he 'aho kamata)	29,950,831	27,163,147	29,950,831
Ending Cash at Bank and in Hand Balance (Palanisi pa'anga 'i he Pangike mo e Seifi 'i he 'aho ngata ai)	27,163,147	31,492,941	31,492,941
Net Increase /(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	(2,787,684)	4,329,793	1,542,110
Plus (Less): Net changes in Advances and Trust Money Accounts (Tanaki (To'o) : Faka-katoa feliliu'aki 'i he Fe'ave'aki Pa'anga mo e Ngaahi 'Akauni Talasiti)	(336,602)	1,182,238	845,636
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA NGAUE FAKALUKUFUA)	(3,124,286)	5,512,032	2,387,746


 Hon. 'Otenifi Alu'alo Matoto
 Minister of Finance & National Planning
 (Minisita Pa'anga mo e Palani Fakafonua)



Ministry of Finance & National Planning
 (Potungae Pa'anga & Palani Fakafonua)
 Nuku'alofa
 Date ('Aho) : 11 September (Septema), 2009.