



P.O. Box 50,  
Nuku'alofa, Tonga,  
South West Pacific

## Tonga Audit Office

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### **AUDITOR GENERAL'S CERTIFICATE** **GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS** **FOR THE QUARTER ENDED 31<sup>st</sup> MARCH, 2008**

#### **Audit Duty**

I have examined the accompanying Public Funds Summary of Receipts and Payments for the quarter ended 31<sup>st</sup> March, 2008. The Quarterly Summary has been audited in terms of Section 36(2) of the Public Finance Management Act 2002. 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 31<sup>st</sup> March, 2008 and their accumulation during the period from 1<sup>st</sup> July 2007 to 31<sup>st</sup> March, 2008.

#### **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 *FCA*  
**AUDITOR GENERAL**



Audit Office, Nuku'alofa  
20 October, 2009



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### 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 MA'ASI, 2008

#### 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 Ma'asi, 2008. 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. Ko e Fakamā'opo'opo Fakakuata mo e fakahoko 'o e founga 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'.

#### Founga mo e makatu'unga fakahoko ngāue

Na'a' ku fakahoko 'eku sivi faka'atita' 'o fakatatau ki he founga ngaue 'atita 'a e 'Ofisi 'Atita. Ko e ngaahi founga ngaue 'atita ko ia 'oku nau muimui ki he founga 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'aufulu, 'o e ngaahi fakamo'oni pe 'oku' nau poupuu'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 founga 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 haohaoha

'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 Ma'asi, 2008 pea mei he kamata'anga 'o e ta'u fakapa'anga' 'oku kamata 'i he 'aho 1 'o Siulai, 2007 ki he 'aho 31 'o Ma'asi 2008.

#### Fakamālō

'Oku hounga '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  
20 'o 'Okatopa, 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 March, 2008.

(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 Ma'asi, 2008.)

	September Quarter (Kuata Septema) 2007 \$	December Quarter (Kuata Tisema) 2007 \$	March Quarter (Kuata Ma'asi) 2008 \$	Total (Katoa) \$
<b>OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)</b>				
Income Tax (Tukuhau Vahenga)	3,612,095	6,532,092	12,286,719	22,430,906
Trade Taxes (Tukuhau Fefakatau'aki)	13,376,094	15,266,119	7,759,233	36,401,446
Domestic fees and Licensing (Totongi Laiseni)	65,216	63,681	99,812	228,709
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	14,943,326	15,447,462	11,780,002	42,170,789
Excise Tax (Tukuhau 'Ekisia)	316,735	667,525	2,202,056	3,186,315
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	1,225,398	2,136,641	3,436,860	6,798,900
Administrative Fees & Charges (Totongi ki he ngaahi Ngaue)	1,920,473	1,580,375	2,463,273	5,964,120
Miscellaneous Revenue (Pa'anga Hu mai kehe)	371,970	133,202	78,364	583,536
Transfers and Bond Receipts (Pa'anga Hu Mai mei he Ponite)	-	1,231,078	-	1,231,078
<b>Total Operating Receipts (Katoa Pa'anga hu mai angamaheni)</b>	<b>35,831,306</b>	<b>43,058,174</b>	<b>40,106,320</b>	<b>118,995,799</b>
<b>OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)</b>				
Established Staff (Kau Ngaue Tu'uma'u)	16,545,047	17,690,466	18,637,149	52,872,663
Unestablished Staff (Kau Ngaue Lau'aho)	738,619	740,242	685,696	2,164,558
Travel and Communication (Fefononga'aki mo Fetu'utaki)	1,653,829	2,494,054	1,717,185	5,865,068
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	1,710,497	2,024,472	1,653,044	5,388,013
Purchase of Goods and Services (Totongi Hu Koloa mo Ngaahi Ngaue)	4,765,060	7,321,315	5,200,195	17,286,569
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	4,285,216	2,894,547	2,635,954	9,815,716
Public Debt (Ngaahi No Fakapule'anga)	2,195,522	3,042,740	1,410,099	6,648,361
Capital Transfer ('Inasi Pa'anga Tokoni)	21,850	83,050	823,985	928,885
Defence (Malu'i)	30,334	16,300	3,480	50,114
Capital Expenditure (Fakamole ki he Ngaahi Ngaue Lalahi)	855,773	926,660	414,171	2,196,604
Equity Payment (Totongi 'Inasi)	500,000	550,206	0	1,050,206
Privy Purse (Vahenga Faka-Tu'i)	71,198	83,065	72,516	226,779
<b>Total Operating Payments (Katoa Pa'anga hu atu angamaheni)</b>	<b>33,372,944</b>	<b>37,867,118</b>	<b>33,253,474</b>	<b>104,493,535</b>
<b>OPERATING SURPLUS/(DEFICIT) (HULU/(FE'AMOKAKI) NGAUE ANGAMAHENI)</b>	<b>2,458,362</b>	<b>5,191,056</b>	<b>6,852,846</b>	<b>14,502,264</b>
<b>DEVELOPMENT FUND (Pa'anga Fakalalaka)</b>				
Grants Receipts (Ngaahi Pa'anga Hu Mai Pa'anga Tokoni)	2,630,439	2,828,298	3,489,055	8,947,792
Expenditure from Grants (Ngaahi Pa'anga Hu atu Pa'anga Tokoni)	3,125,230	5,479,870	9,249,446	17,854,547
<b>Net Receipts/(Deficit) from Grants (Toenga Hulu/(Nounou) mei he Pa'anga Tokoni)</b>	<b>(494,791)</b>	<b>(2,651,572)</b>	<b>(5,760,392)</b>	<b>(8,906,755)</b>
<b>INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKALUKUFUA)</b>	<b>1,963,570</b>	<b>2,539,484</b>	<b>1,092,454</b>	<b>5,595,509</b>
<b>CHANGES IN CASH BALANCES :</b> (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)	29,229,061	31,283,223	46,576,358	29,229,061
Ending Cash at Bank and in Hand Balance (Palanisi pa'anga 'i he Pangike mo e Seifi 'i he 'aho ngata ai)	31,283,223	46,576,358	44,259,027	44,259,027
<b>Net Increase / (Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)</b>	<b>2,054,162</b>	<b>15,293,135</b>	<b>(2,317,331)</b>	<b>15,029,967</b>
Plus (Less): Net changes in Advances and Trust Money Accounts (Tanaki (To'o) : Faka-katoa feliluu'aki 'i he Fe'ave'aki Pa'anga mo e Ngaahi 'Akauni Talasiti)	(90,592)	(12,753,651)	3,409,785	(9,434,458)
<b>INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA NGAUE FAKALUKUFUA)</b>	<b>1,963,570</b>	<b>2,539,484</b>	<b>1,092,454</b>	<b>5,595,509</b>

*Q. Matoto*

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



Ministry of Finance & Planning (Potungae Pa'anga & Palani)  
Nuku'alofa

Date ('Aho) : 14 October ('Okatopa), 2009.