



AUDITOR GENERAL'S CERTIFICATE

GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 31st DECEMBER, 2021

Audit Assignment


I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 31st December, 2021. 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. My responsibility is to certify the Quarterly Summary, based on my audit.


Nature and Scope

I have conducted my audit in accordance with the TOAG Auditing Standards. These standards follow the International Standards of Supreme Audit Institutions, *ISSAI* which requires that I plan and perform the audit to obtain reasonable assurance as to whether the Quarterly Summary is free of material misstatement. The audit included an examination, on a test basis, of evidence supporting amounts and disclosures in the Quarterly Summary. The audit also include assessing the accounting principles used and the significant provision made by the Minister of Finance as well as evaluating the overall presentation of the Quarterly Summary. I believe that my audit provides a reasonable assurance basis for the audit certification.

Unqualified Audit Certificate

I certify that the accompanying Quarterly Summary shows the actual receipts and payments of public funds that channeled through the Treasury accounts in the quarter ended 31st December, 2021 and their accumulation during the period from 1st October to 31st December, 2021.


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Sefita Tangi FCPA (*Aust.*)
AUDITOR GENERAL



11th March, 2022



**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 TISEMA 2021**

Fatongia Sivi Faka-'atita

Na'a ku '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, 2021. 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 founa pule'i lelei 'o e fakahoko ngāue ko e fatongia ia 'o e Minisitā 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 ngāue 'atita 'a e TOAG. Ko e ngaahi founa ngāue 'atita koia', 'oku nau muimui ki he Founa Ngāue 'Atita 'a e Kautaha Fakamāmani lahi 'a e kau 'Atita Faka-Pule'anga (ISSAI) 'a ia 'oku fiema'u ke fatu mo fakahoko 'a e sivi-faka'atita ko ia' ke malava 'o fakapapau'i 'oku ma'u kakato 'a e ngaahi fakamatala 'oku pehē '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 fehālaaki 'oku fakatu'utāmaki, 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 fakakātoa 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 ai 'eku fakakaukau.

Fakamo'oni Faka-'atita Haohao

'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 atu 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, 2021 pea mei he kamata'anga 'o e ta'u fakapa'anga 'oku kamata 'i he 'aho 1 'o 'Okatopa ki he 'aho 31 'o Tisema, 2021.


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Sefita Tangi FCPA (Aust.)
'ATITA SENIALE



11 'o Ma'asi, 2022

GOVERNMENT OF THE KINGDOM OF TONGA (PULE'ANGA 'O TONGA)

Summary of Receipts and Payments of the Public Fund from the beginning of the Financial Year (FY2020-21) to the quarter ended 31st December, 2021

(Fakama'opo'opo 'o e Pa'anga Hu Mai Mo e Pa'anga Hu Atu Mei He Sino'i Pa'anga 'a e Pule'anga mei he kamata 'o e ta'u Fakapa'anga (2020-21) ki he kuata na'e ngata ki he 'aho 31 'o Tisema, 2021)

	December Quarter 2021 (Kuata Tisema)	September Quarter 2021 (Kuata Sepitema)	Total (Katoa)
	\$	\$	\$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)			
Income Tax (Tukuhau Vahenga)	15,423,565	9,204,174	24,627,739
Trade Taxes (Tukuhau Fefakatau'aki)	13,172,493	11,330,044	24,502,537
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	31,792,444	25,693,194	57,485,638
Excise Tax (Tukuhau 'Ekisia)	10,386,568	10,434,525	20,821,093
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	4,841,295	6,299,942	11,141,237
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	2,165,581	238,096	2,403,677
Miscellaneous Revenue (Pa'anga Hu mai kehe)	128,295	158,785	287,080
Capital & Other Transfers ('Inasi moe Ngaahi Pa'anga Totongi kehe)	907,000	5,134,402	6,041,402
Revolving Fund (Pa'anga Ngaue)	-	-	-
Budget Support (Pa'anga Tokoni ki he Patiseti)	36,133,858	-	36,133,858
Total Operating Receipts (Katoa Pa'anga Hu Mai Anga Maheni)	114,951,100	68,493,161	183,444,261
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)			
Established Staff (Kau Ngaue Tu'uma'u)	38,005,127	32,702,379	70,707,506
Unestablished Staff (Kau Ngaue Lau'aho)	2,131,662	2,684,941	4,816,602
Travel and Communication (Fefononga'aki mo Fetu'utaki)	2,384,481	3,204,160	5,588,641
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	4,446,587	5,620,270	10,066,857
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	15,385,237	12,134,230	27,519,467
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	14,929,581	6,047,928	20,977,509
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalalalaka)	248,517	78,961	327,478
Debt Management (Ngaahi No Fakapule'anga)	3,056,903	7,395,526	10,452,429
Contingency Fund (Pa'anga Talifaki)	-	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	1,147,949	915,117	2,063,066
Assets (Ngaahi Koloa)	2,075,325	2,085,971	4,161,296
Equity Payment (Totongi 'Inasi)	-	-	-
Private Sector (Sekitoo Taautaha)	-	-	-
Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)	83,811,369	72,869,483	156,680,852
Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)	31,139,731	(4,376,322)	26,763,410
Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalalalaka Hu Mai: Tokoni mo e No)	14,878,004	9,096,065	23,974,069
Development Fund Payments: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalalalaka Hu Atu: Tokoni mo e No)	31,788,775	25,663,271	57,452,046
Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalalalaka: Tokoni mo e No)	(16,910,771)	(16,567,206)	(33,477,977)
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	14,228,960	(20,943,528)	(6,714,567)
CHANGES IN CASH BALANCES : (NGAAHI FELILIU'AKI 'I HE TOENGA PA'ANGA) :			
Cash at Bank and in Hand - 1 October (Pa'anga 'i he Pangike mo e Seifi 'i he 'aho 1 'Okatopa)	215,491,135	233,067,401	
Cash at Bank and in Hand - 31 December (Pa'anga 'i he Pangike mo e Seifi 'i he 31 'o Tisema)	228,845,364	215,491,135	
Net Increase/(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga Plus (Less): Net changes in Building Loans and Trust Money Accounts (Tanaki (To'o): Faka-katoa feliliu'aki 'i he Pa'anga No Langafale mo e Ngaahi 'Akauni)	13,354,229	(17,576,265)	(4,222,036)
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	14,228,960	(20,943,528)	(6,714,567)

Hon. Tatafu Moeaki
Minister of Finance

