



**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  
30 'O SEPITEMA 2020**

**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 30 'o Sepitema, 2020. 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 'Ofisi 'Atita'. 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 (*INTOSAI*) 'a ia 'oku fiema'u ke fatu mo fakahoko 'a e sivi-faka'atita ko ia' ke malava 'o fakapapai'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 Ministā 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 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 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 30 'o Sepitema, 2020 pea mei he kamata'anga 'o e ta'u fakapa'anga 'oku kamata 'i he 'aho 1 'o Siulai ki he 'aho 30 'o Sepitema, 2020.

  
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Sefita Tangi FCPA (Aust.)  
'ATITA SENIALE  


30 'o Sune, 2021



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**AUDITOR GENERAL'S CERTIFICATE**  
**GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS**  
**FOR THE QUARTER ENDED 30<sup>th</sup> SEPTEMBER, 2020**

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**Audit Assignment**

I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 30<sup>th</sup> September, 2020. 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 Audit Office Auditing Standards. These standards follow the INTOSAI Auditing Standards 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 30<sup>th</sup> September, 2020 and their accumulation during the period from 1<sup>st</sup> July to 30<sup>th</sup> September, 2020.

  
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Sefita Tangi FCPA (Aust.)  
AUDITOR GENERAL



30<sup>th</sup> June, 2021

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

Summary of Receipts and Payments of the Public Fund for the quarter ended 30th September, 2020

(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 ki he kuata na'e ngata ki he 'aho 30th September, 2020)

	September Quarter 2020 (Kuata Sepitema)	Total (Katoa)
	\$	\$
<b>OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)</b>		
Income Tax (Tukuhau Vahenga)	7,938,627	7,938,627
Trade Taxes (Tukuhau Fefakatau'aki)	4,507,815	4,507,815
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	24,447,546	24,447,546
Excise Tax (Tukuhau 'Ekisia)	13,374,202	13,374,202
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	6,700,104	6,700,104
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	312,745	312,745
Miscellaneous Revenue (Pa'anga Hu mai kehe)	94,409	94,409
Capital & Other Transfers ('Inasi moe Ngaahi Pa'anga Totongi kehe)	3,014,478	3,014,478
Revolving Fund (Pa'anga Ngaue)	-	-
Budget Support (Pa'anga Tokoni ki he Patiseti)	5,736,393	5,736,393
<b>Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)</b>	<b>66,126,319</b>	<b>66,126,319</b>
<b>OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)</b>		
Established Staff (Kau Ngaue Tu'uma'u)	31,481,305	31,481,305
Unestablished Staff (Kau Ngaue Lau'aho)	2,393,557	2,393,557
Travel and Communication (Fefononga'aki mo Fetu'utaki)	2,617,746	2,617,746
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	4,148,967	4,148,967
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	9,618,716	9,618,716
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	7,835,159	7,835,159
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalalalaka)	252,601	252,601
Debt Management (Ngaahi No Fakapule'anga)	5,610,282	5,610,282
Contingency Fund (Pa'anga Talifaki)	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	926,191	926,191
Assets (Ngaahi Koloa)	1,454,810	1,454,810
Equity Payment (Totongi 'Inasi)	-	-
Private Sector (Sekitoo Taautaha)	-	-
<b>Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)</b>	<b>66,339,333</b>	<b>66,339,333</b>
<b>Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)</b>	<b>- 213,014.13</b>	<b>- 213,014</b>
<b>Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalalalaka Hu Mai: Tokoni mo e No)</b>	<b>14,054,654</b>	<b>14,054,654</b>
<b>Development Fund Receipts: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalalalaka Hu Atu: Tokoni mo e No)</b>	<b>25,197,972</b>	<b>25,197,972</b>
<b>Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalalalaka: Tokoni mo e No)</b>	<b>- 11,143,318</b>	<b>- 11,143,318</b>
<b>INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)</b>	<b>- 11,356,332</b>	<b>- 11,356,332</b>
<b>CHANGES IN CASH BALANCES : (NGAAHI FELILIU'AKI 'I HE TOENGA PA'ANGA) :</b>		
Cash at Bank and in Hand - 1 July (Pa'anga 'i he Pangike mo e Seifi 'i he 'aho 1 Siulai)	240,060,513	240,060,513
Cash at Bank and in Hand - 30 September (Pa'anga 'i he Pangike mo e Seifi 'i he 30 'o Sepitema)	227,773,517	227,773,517
<b>Net Increase/(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)</b>	<b>- 12,286,997</b>	<b>- 12,286,997</b>
<b>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)</b>	<b>930,665</b>	<b>930,665</b>
<b>INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)</b>	<b>- 11,356,332</b>	<b>- 11,356,332</b>

Hon. Tevita Lavemaau  
Minister of Finance

