



TONGA GOVERNMENT GAZETTE

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2023



AUDITOR GENERAL'S CERTIFICATE

GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 31st DECEMBER, 2022

Audit Assignment

I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 31st December, 2022. 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 31st December, 2022 and their accumulation during the period from 1st July to 31st December, 2022.



Kelepi Makakaufaki Jr.
Kelepi Makakaufaki Jr., CA (ANZ)
ACTING AUDITOR GENERAL

27th February, 2023



**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 2022**

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, 2022. 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 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 pou pou'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 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 31 'o Tisema, 2022 pea mei he kamata'anga 'o e ta'u fakapa'anga 'oku kamata 'i he 'aho 1 'o Siulai ki he 'aho 31 'o Tisema, 2022.


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Kelepi Makakaufaki Jr. CA (ANZ)
'ATITA SENIALE



27 'o Fepueli 2023

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

Summary of Receipts and Payments of the Public Fund for the quarter ended 31st December, 2022

(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 31 'o Tisema, 2022)

	December Quarter 2022 (Kuata Tisema) \$	September Quarter 2022 (Kuata Sepitema) \$	Total (Katoa) \$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)			
Income Tax (Tukuhau Vahenga)	12,826,005	11,377,279	24,203,284
Trade Taxes (Tukuhau Fefakatau'aki)	6,940,327	5,264,573	12,204,900
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	34,282,576	29,452,249	63,734,825
Excise Tax (Tukuhau 'Ekisia)	20,140,158	13,139,702	33,279,860
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	6,770,660	6,661,389	13,432,049
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	387,538	218,431	605,969
Miscellaneous Revenue (Pa'anga Hu mai kehe)	164,731	92,003	256,734
Capital & Other Transfers ('Inasi moe Ngaahi Pa'anga Totongi kehe)	5,116,135	21,028,414	26,144,549
Revolving Fund (Pa'anga Ngaue)	-	-	-
Budget Support (Pa'anga Tokoni ki he Patiseti)	-	43,000,000	43,000,000
Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)	86,628,130	130,234,040	216,862,170
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)			
Established Staff (Kau Ngaue Tu'uma'u)	38,024,505	34,484,214	72,508,719
Unestablished Staff (Kau Ngaue Lau'aho)	2,997,011	2,971,596	5,968,607
Travel and Communication (Fefononga'aki mo Fetu'utaki)	3,884,555	5,224,337	9,108,892
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	4,079,270	6,930,209	11,009,479
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	12,548,460	13,889,012	26,437,472
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	14,408,059	9,330,159	23,738,218
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalalalaka)	271,967	880,288	1,152,255
Debt Management (Ngaahi No Fakapule'anga)	7,232,245	11,198,575	18,430,820
Contingency Fund (Pa'anga Talifaki)	-	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	1,318,252	983,689	2,301,941
Assets (Ngaahi Koloa)	3,082,846	3,866,395	6,949,241
Equity Payment (Totongi 'Inasi)	-	400,000	400,000
Private Sector (Sekitoo Taautaha)	-	60,500	60,500
Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)	87,847,172	90,218,973	178,066,145
Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)	(1,219,042)	40,015,067	38,796,025
Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalalalaka Hu Mai: Tokoni mo e No)	9,977,571	13,904,922	23,882,493
Development Fund Payments: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalalalaka Hu Atu: Tokoni mo e No)	35,681,125	23,813,388	59,494,513
Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalalalaka: Tokoni mo e No)	(25,703,554)	(9,908,466)	(35,612,020)
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	(26,922,596)	30,106,601	3,184,005
CHANGES IN CASH BALANCES : (NGAAHI FELILIU'AKI 'I HE TOENGA PA'ANGA) :			
Cash at Bank and in Hand - 1 July (Pa'anga 'i he Pangike mo e Seifi 'i he 'aho 1 Siulai)	294,571,941	258,431,854	258,431,854
Cash at Bank and in Hand - 31 December (Pa'anga 'i he Pangike mo e Seifi 'i he 31 'o Tisema)	267,154,562	294,571,941	267,154,562
Net Increase /(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	(27,417,379)	36,140,087	8,722,709
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)	494,783	(6,033,486)	(5,538,703)
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	(26,922,596)	30,106,601	3,184,005

Tiofilusi Tiueti
Minister for Finance

