



# TONGA GOVERNMENT GAZETTE

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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, 2023

### Audit Assignment


I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 31<sup>st</sup> March, 2023. 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 require 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 includes 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 31<sup>st</sup> March, 2023 and their accumulation during the period from 1<sup>st</sup> July to 31<sup>st</sup> March, 2023.

  
  
 Sefita Tangi, *FCPA (Aust.)*  
 AUDITOR GENERAL

31<sup>st</sup> May, 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 March, 2023

(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 Ma'asi, 2023)

	March Quarter 2023 (Kuata Tisema) \$	December Quarter 2022 (Kuata Tisema) \$	September Quarter 2022 (Kuata Septema) \$	Total (Katoa) \$
<b>OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)</b>				
Income Tax (Tukuhau Yahenga)	12,165,179	12,857,013	11,378,797	36,400,989
Trade Taxes (Tukuhau Fe'afakatau'aki)	7,076,936	6,945,035	5,264,573	19,286,544
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	30,487,989	34,417,860	29,450,826	94,356,675
Excise Tax (Tukuhau 'Ekisia)	13,657,061	20,140,158	13,139,702	46,936,921
Fees and License (Totongi ki he Ngaahi Ngaue mo e Laiseni)	5,947,547	6,821,484	6,652,011	19,421,042
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pihini mo e Koloa 'a e Pule'anga)	4,983,028	1,560,306		
Miscellaneous Revenue (Pa'anga Hu mai kehe)	79,890	165,067	223,592	6,766,927
Capital & Other Transfers (Inasi moe Ngaahi Pa'anga Totongi kehe)	95,078	5,116,135	92,339	337,296
Revolving Fund (Pa'anga Ngaue)	-	-	21,028,414	26,239,627
Budget Support (Pa'anga Tokoni ki he Patiseti)	-	-	-	-
<b>Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)</b>	<b>74,492,708</b>	<b>88,023,058</b>	<b>130,230,255</b>	<b>292,746,021</b>
<b>OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)</b>				
Established Staff (Kau Ngaue Tu'ima'i)	31,578,456	38,377,669	34,665,603	104,621,729
Unestablished Staff (Kau Ngaue Lau'aho)	2,265,398	3,218,530	3,028,567	8,512,495
Travel and Communication (Fe'fononga'aki mo Fetu'utaki)	3,148,647	3,985,847	5,281,535	12,416,030
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	3,402,975	4,419,436	7,029,226	14,851,637
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	14,474,471	12,772,963	14,038,612	41,286,046
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e Inasi)	14,071,916	14,523,964	9,330,159	37,926,039
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalakalaka)	1,147,028	271,967	880,288	2,299,283
Debt Management (Ngaahi No Fakapule'anga)	11,345,916	7,232,245	11,198,575	29,776,737
Contingency Fund (Pa'anga Talifaki)	-	-	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	922,009	1,319,370	983,689	3,225,068
Assets (Ngaahi Koloa)	2,638,326	3,088,955	3,868,899	9,596,180
Equity Payment (Totongi Inasi)	-	-	400,000	400,000
Private Sector (Sekitoo Taautaha)	491,092	-	60,500	551,592
<b>Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)</b>	<b>85,486,235</b>	<b>89,210,947</b>	<b>90,765,653</b>	<b>265,462,834</b>
<b>Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Huhu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)</b>	<b>-10,993,527</b>	<b>-1,187,889</b>	<b>39,464,602</b>	<b>27,283,187</b>
<b>Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Mai Tokoni mo e No)</b>	<b>58,601,653</b>	<b>10,615,637</b>	<b>13,937,324</b>	<b>83,154,613</b>
<b>Development Fund Payments: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Atu Tokoni mo e No)</b>	<b>20,342,118</b>	<b>35,797,584</b>	<b>23,839,345</b>	<b>79,979,046</b>
<b>Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Huhu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalakalaka Tokoni mo e No)</b>	<b>38,259,535</b>	<b>-25,181,947</b>	<b>-9,902,021</b>	<b>3,175,567</b>
<b>INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)</b>	<b>27,266,008</b>	<b>-26,369,836</b>	<b>29,562,582</b>	<b>30,458,754</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)	266,770,402	293,989,519	258,431,854	258,431,854
Cash at Bank and in Hand - 31 March (Pa'anga 'i he Pangike mo e Seifi 'i he 31 'o Tisema)	294,069,815	266,770,402	293,989,519	294,069,815
<b>Net Increase / (Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)</b>	<b>27,299,413</b>	<b>-27,219,117</b>	<b>35,557,665</b>	<b>35,637,961</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>-33,405</b>	<b>849,281</b>	<b>-5,995,084</b>	<b>-5,179,208</b>
<b>INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)</b>	<b>27,266,008</b>	<b>-26,369,836</b>	<b>29,562,582</b>	<b>30,458,754</b>

Tiofilusi Tiueti  
Minister for Finance





**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 2023**

**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 Ma'asi, 2023. 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'aufulu '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 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 Ma'asi, 2023 pea mei he kamata'anga 'o e ta'u fakapa'anga 'oku kamata 'i he 'aho 1 'o Siulai ki he 'aho 31 'o Ma'asi, 2023.

  
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Sefita Tangi FCPA (Aust.)  
'ATITA SENIALE'  


31 'o Me, 2023

Po Box 50, Tupou College Old Boys Building, Nuku'alofa, Tonga, South West Pacific

By Authority

General Manager, Lotomo'ua Tu'ungafasi, Tonga Post Ltd

2023