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AUDITOR GENERAL'S CERTIFICATE GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 30 SEPTEMBER, 2007

Audit Duty

I have examined the accompanying Public Funds Summary of Receipts and Payments for the quarter ended 30th September, 2007. 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 30th September, 2007 and their accumulation during the period from 1st July 2007 to 30th September, 2007.

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
AUDITOR GENERAL



Audit Office, Nuku'alofa
20th 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 30 'O SEPITEMA, 2007

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 30 'o Sepitema, 2007. 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'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 founga tauhitohi na'e ngāue'aki, pea mo e ngaahi fakafuofua lalahi na'e teuteu 'e he Minisitā Pa'anga', kac'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 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 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, 2007 pea mei he kamata'anga 'o e ta'u fakapa'anga' 'oku kamata 'i he 'aho 1 'o Siulai, 2007 ki he 'aho 30 'o Sepitema 2007.

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 30 September, 2007.

(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 30 Sepitema, 2007.)

	September Quarter (Kuata Sepitema) 2007 \$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)	
Income Tax (Tukuhau Vahenga)	3,612,095
Trade Taxes (Tukuhau Fefakatau'aki)	13,376,094
Domestic fees and Licensing (Totongi Laiseni)	65,216
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	14,943,326
Excise Tax (Tukuhau 'Ekisia)	316,735
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	1,225,398
Administrative Fees & Charges (Totongi ki he ngaahi Ngaue)	1,920,473
Miscellaneous Revenue (Pa'anga Hu mai kehe)	371,970
Transfers and Bond Receipts (Pa'anga Hu Mai mei he Ponite)	0
Total Operating Receipts (Katoa Pa'anga hu mai angamaheni)	35,831,306
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)	
Established Staff (Kau Ngaue Tu'uma'u)	16,545,047
Unestablished Staff (Kau Ngaue Lau'aho)	738,619
Travel and Communication (Fefononga'aki mo Fetu'utaki)	1,653,829
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	1,710,497
Purchase of Goods and Services (Totongi Hu Koloa mo Ngaahi Ngaue)	4,765,060
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	4,285,216
Public Debt (Ngaahi No Fakapule'anga)	2,195,522
Capital Transfer ('Inasi Pa'anga Tokoni)	21,850
Defence (Malu'i)	30,334
Capital Expenditure (Fakamole ki he Ngaahi Ngaue Lalahi)	855,773
Equity Payment (Totongi 'Inasi)	500,000
Privy Purse (Vahenga Faka-Tu'i)	71,198
Total Operating Payments (Katoa Pa'anga hu atu angamaheni)	33,372,944
	2,458,362
OPERATING SURPLUS/(DEFICIT) (HULU/(FE'AMOKAKI) NGAUE ANGAMAHENI)	
DEVELOPMENT FUND (Pa'anga Fakalalakaka)	
Grants Receipts (Ngaahi Pa'anga Hu Mai Pa'anga Tokoni)	2,630,439
Expenditure from Grants (Ngaahi Pa'anga Hu atu Pa'anga Tokoni)	3,125,230
Net Receipts/(Deficit) from Grants (Toenga Huhu/(Nounou) mei he Pa'anga Tokoni)	(494,791)
	1,963,570
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKALUKUFUA)	
CHANGES IN CASH BALANCES : (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
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
Net Increase/(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	2,054,162
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 Talaititi)	(90,592)
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA NGAUE FAKALUKUFUA)	1,963,570

Hon. Otenifi Afu'alo Matoto

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



Ministry of Finance & National Planning
(Potungau Pa'anga & Palani Fakafonua)
Nuku'alofa

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