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AUDITOR GENERAL'S CERTIFICATE GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 31st DECEMBER, 2005

Audit Duty

I have examined the accompanying Public Funds Summary of Receipts and Payments for the quarter ended 31st December, 2005. The Quarterly Summary has been audited in terms of Section 36(2) of the Public Finance Management Act 2002 and the Audit Office Auditing Standards. 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

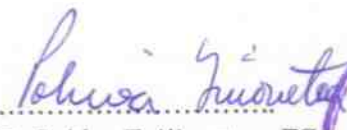
I have conducted my audit in accordance with the Audit Office Auditing Standards. These standards follow the INTOSAI Auditing Standards which require that I plan and perform the audit to obtain reasonable assurance as to whether the Quarterly Summary is free of material misstatement. An audit includes 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 31st December, 2005 and their accumulation during the period from 1st July 2005 to 31st December, 2005.

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 *FCMA*
AUDITOR GENERAL



Nuku'alofa
TONGA
31st March, 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 31 'O TISEMA, 2005

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 31 'o Tisema, 2005. 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 mo e ngaahi founa ngāue 'atita 'a e 'Ofisi 'Atita. 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 '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'.

Founa mo e makatu'unga fakahoko ngāue

Na'a' ku fakahoko 'eku sivi faka'atita' 'o fakatatau ki he founa ngaue 'atita 'a e 'Ofisi 'Atita. Ko e ngaahi founa ngaue 'atita ko ia 'oku nau muimui ki he founa 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 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 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 31 'o Tisema, 2005 pea mei he kamata'anga 'o e ta'u fakapa'anga' 'oku kamata 'i he 'aho 1 'o Siulai, 2005 ki he 'aho 31 'o Tisema 2005.

Fakamālō

'Oku houna '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 FCA
'ATITA SENIALE



Nuku'alofa
TONGA
31 'o Ma'asi, 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 31 December, 2005.
 (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 31 Tisema, 2005.)

	September Quarter (Kuata Sepitema) 2005 \$	December Quarter (Kuata Tisema) 2005 \$	Total (Katoa) \$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHEHI)			
Income Tax (Tukuhau Vahenga)	2,785,137	3,965,086	6,750,223
Trade Taxes (Tukuhau Fefakatau'aki)	9,136,577	12,691,720	21,828,296
Domestic fees and Licensing (Totongi Laiseni)	68,243	127,868	196,111
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	9,903,626	15,781,115	25,684,741
Excise Tax (Tukuhau 'Ekisia)	180,057	150,748	330,805
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	1,411,960	788,971	2,200,931
Administrative Fees & Charges (Totongi ki he ngaahi Ngaue)	1,861,620	2,141,784	4,003,405
Miscellaneous Revenue (Pa'anga Hu mai kehe)	102,906	360,299	463,205
Transfers and Bond Receipts (Pa'anga Hu Mai mei he Ponite)	3,603,350	670	3,604,020
Total Operating Receipts (Katoa Pa'anga hu mai angamaheni)	29,053,475	36,008,261	65,061,736
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHEHI)			
Established Staff (Kau Ngaue Tu'uma'u)	15,549,343	18,781,799	34,331,142
Unestablished Staff (Kau Ngaue Lau'aho)	494,976	614,294	1,109,270
Travel and Communication (Fefononga'aki mo Fetu'utaki)	1,565,144	1,907,115	3,472,259
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	1,482,131	1,596,894	3,079,024
Purchase of Goods and Services (Totongi Hu Koloa mo Ngaahi Ngaue)	3,602,696	4,267,610	7,870,305
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	2,891,688	2,825,513	5,717,201
Public Debt (Ngaahi No Fakapule'anga)	5,394,587	3,220,310	8,614,897
Capital Transfer ('Inasi Pa'anga Tokoni)	-	-	0
Defence (Malu'i)	-	256,443	256,443
Capital Expenditure (Fakamole ki he Ngaahi Ngaue Lalahi)	476,357	1,775,663	2,252,020
Equity Payment (Totongi 'Inasi)	17,466	-	17,466
Privy Purse (Vahenga Faka-Tu'i)	58,641	94,486	153,127
Total Operating Payments (Katoa Pa'anga hu atu angamaheni)	31,533,028	35,340,126	66,873,153
OPERATING SURPLUS/(DEFICIT)	(2,479,552)	668,135	(1,811,417)
(HULU)/(FE'AMOKAKI) NGAUE ANGAMAHEHI			
DEVELOPMENT FUND (Pa'anga Fakalakalaka)			
Grants Receipts (Ngaahi Pa'anga Hu Mai Pa'anga Tokoni)	4,515,859	4,093,183	8,609,041
Expenditure from Grants (Ngaahi Pa'anga Hu atu Pa'anga Tokoni)	1,597,758	3,770,802	5,368,560
Net Receipts/(Deficit) from Grants	2,918,101	322,381	3,240,481
INCREASE/(DECREASE) IN CASH FROM OPERATIONS			
(TUPU)/(HOLO) 'I HE PA'ANGA FAKALUKUFUA			
	438,549	\$990,516	\$1,429,065
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)	44,229,158	51,694,533	44,229,158
Ending Cash at Bank and in Hand Balance (Palanisi pa'anga 'i he Pangike mo e Seifi 'i he 'aho ngata ai)	51,694,533	51,350,930	51,350,930
Net Increase/(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	7,465,375	(343,603)	7,121,772
Plus (Less): Net changes in Advances and Trust Money Accounts (Tanaki (To'o) : Faka-katoa feliliu'aki 'i he Fe'ave'aki Pa'anga mo e Ngaahi 'Akauni Talastii)	(7,026,826)	1,334,119	(5,692,706)
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU)/(HOLO) 'I HE PA'ANGA NGAUE FAKALUKUFUA	438,549	\$990,516	\$1,429,065


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



Ministry of Finance & National Planning
 (Potungau Pa'anga & Palani Fakafonua)
 Nuku'alofa
 Date ('Aho) : 11 February (Fepueli), 2009.